SUMMARY OF REPLIES TO THE QUESTIONNAIRE ISSUED BY THE LAND REVENUE ASSESSMENT COMMITTEE, BOMBAY.

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Shri Brihad Bhartiya Samaj

on 31 October, 2019

Question No. 1.—**Do you accept the general principles of assessment laid down in section 107 of the Land Revenue Code?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to the modification that the words "and the value of Government water supplied" should be appended to the first clause. Observes that the three items would be interdependent, and as regards agricultural land all the three may be considered to be summed up in "the profits of agriculture".
K. B. JAN MAHAMAD KHAN, Sind ..	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
PRESIDENT, Taluka Local Board, Pano Akil.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that section 107 of the Land Revenue Code is not very happily worded. Observes :— "It speaks of the value of land and in the case of agricultural land of the 'profits of agriculture'. So far as the profit of agriculture is concerned, there can be little objection on basing or revising assessment upon it, but the value of land is a factor which in principle cannot fairly be applied to the determination of assessment of revenue. Value of land is frequently artificial, based on sentiment sometimes and at other times on particular conveniences of individual purchasers. Assessments and their revisions should solely be regarded from the point of view of agricultural profits of agricultural land. The section should accordingly be amended."
The PRESIDENT, District Local Board, Larkana.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
S. H. COVERNTON, Esq., I.C.S, Collector of Hyderabad.	Accepts the general principles of assesment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, District Local Board, Hyderabad.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Hyderabad.	Accepts the principles of assessment laid down in section 107 of the Land Revenue Code with this variation that when revising assessment, the rental value of land in respect to non-agricultural lands and profits of agriculture may be taken into consideration. Observes that the revenue should not be assessed on the value of agricultural or non-agricultural land, as the value varies according to the improvements made by the owner at his cost and no third party is entitled to any profits accruing therefrom, but that if Government spends on improvements it is but fair that Government should be entitled to enhanced assessment to recoup the costs.

Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	Objects to the assessment of revenue on the basis of value of land, because it is not easily ascertainable and leads to many errors. In his opinion the best way will be to take the net profit of cultivation into account and assess accordingly.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad,	Would amend section 107 of the Land Revenue Code as follows:— "In revising assessments of land revenue regard shall be had to the rental value of land in regard to non-agricultural lands and in the case of agricultural lands to the profits of Agriculture." Wishes "value of land" to enter in no estimation, because ordinarily in the case of any industry, when the value of any machinery or buildings increase, income tax is never charged on such increases, but only on the profits of that industry. Sees no reason why profits of agriculture should be treated differently to the profits of industrial concerns.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, but remarks that it does not seem that the proviso to the section is or even can be properly given effect to so long as the unit for the purposes of grouping is the deh as at present. Adds that the proviso can be effectively carried out only when the unit for the purposes of classification of groups becomes the survey number and not the deh.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, but observes that whereas the section contemplates the revision of assessments with due regard "to the value of land, and in the case of land used for the purposes of agriculture to the profits of agriculture." the provision contained in section 101 conflicts with the former provision, because it empowers Government to assess "whether directly on the land, or in the form of a rate or cess upon the means of irrigation in respect of which no rate is levied under section 55 or under the Bombay Irrigation Act, 1879, *or in any other manner or whatsoever that may be sanctioned by Government.*" Remarks that in discussing this point, he has had in view the present system of irrigational settlement prevailing in the province of Sind, which has been found to be highly unsatisfactory and unworkable. Intimates that the system leaves too much in the hands of an underling in the position of the Tapadar. Suggests that the power to assess with reference to the kind of irrigation employed conferred by section 101 should be taken away and that the wide latitude given to Government to assess in any manner, that may be sanctioned by Government must needs be taken away.

K. B. CHAKARKHAN, SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	States :— "These principles do not seem to be particularly relevant to the settlement system in Sind. Under that system however the principle is automatically disregarded in one set of circumstances and there seems no reason why it should not be. The rate for "rice", "other flow" is higher than that for "lift". If a holder lowers his land and instead of cultivating by lift cultivates rice, or dry crops as "other flow", he automatically has to pay the higher rate in any year, in which he happens to do these kinds of cultivation. There seems to be no good reason why this should be changed. Usually the holder applies for, and is given, permission to make bricks free of charge with the earth removed and this gives him a profit above the cost of the operation and is usually, I think, the real motive for the application."
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	States that the general principles of assessment laid down in section 107 of the Land Revenue Code are quite sound so far as the revision of the assessment of land used for agriculture is concerned, but that he does not accept the principle enunciated in the section for revising assessment in the case of non-agricultural land. Observes that the value of non-agricultural land is not generally stable and the fluctuations depend often on speculation and that it is not therefore a safe guiding factor for determining profit. Remarks that the state charges tax on profits and the value of land not being profit it seems desirable that assessment in the case of non-agricultural lands should also be revised on its rental value.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	States that if the feelings of the zamindars are measured it will be found that the words "in revising assessments of land revenue" in section 107 of the Land Revenue Code would shock them. Is confident that the words "permanent settlement" is more appealing and congenial to the zamindars' nature and that therefore they would wish to see this section sooner undergo such a change as to assure the permanent settlement, but that until that is done, the principles laid down in the section seem good though one point is worth consideration—value of land. Does not understand what is exactly meant by the words "value of land," *i.e.*, whether it means value offered by the contractor or the sale value, but considers that both are unreliable and apparent failure for the purpose of assessments. Suggests therefore that the assessment should be calculated on net produce of the land which shall be flourishing or poorly according to the supply of water and so would the rate of assessment vary accordingly.
The PRESIDENT, District Local Board, Sukkur.	In his opinion the general principle laid down by section 107 of the Land Revenue Code is very sound and remarks that it is very necessary that regard shall be had to the value of land and to the profits of agriculture.

N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Accepts the general principle of assessment laid down in section 107 of the Land Revenue Code but considers that the phrase "value of land" is rather vague. Observes :— "If it means the capital value of land then different considerations arise from those involved if the basis of valuation is the rental value. In dealing with building sites in towns where the Land Revenue is rather of the nature of a 'ground-rent' or 'chief rent', such as is levied by the ground landlord in English cities, and the capital value is probably the easier and better basis of assessment, the more so as the rental value is in many cases potential rather than actual at the time it is fixed. But for agricultural land the rental value is I consider the best basis of assessment and the 'profits of agriculture' referred to in the Land Revenue Code should be merely one factor in estimating that value."
Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
Mr. HIRANAND KHEMSING of Hyderabad.	Replies :— "I accept the principle laid down in section 107, *viz.*, that in the case of land used for the purpose of agriculture regard shall be had to the profit of agriculture. I do not accept the principle that in revising assessments of land regard shall be had to the value of land. The value of land does not always depend upon the profit from the land. Therefore the value of land should, as a factor, be eliminated from consideration in revising assessment of land. I think the section should be amended by taking away its first part and by adding the word 'only' at the end. The section should run as follows :— 'In revising assessments of land revenue of agricultural land, regard shall be had to the profit of agriculture only.' The proviso to the section should remain as it is."
K. B. DURMAHOMED KHAN Barakzai, Garhi Yasin.	No reply.
The PRESIDENT, District Local Board, Thar Parkar.	Accepts the general principle of assessment laid down in section 107 of the Land Revenue Code, though he thinks that a permanent settlement should be desirable.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	States that the present principles of assessment as laid down in section 107 of the Code are reasonable, but to remove misunderstanding he would substitute the words "net profits" for "profits" and would prescribe the methods of calculating in the section itself. Thinks that for this purpose the system of crop experiments should be re-introduced and the crop experiments and their results should be made available to the public and for local criticism.

The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	Accepts the general principles of assessment in section 107 of the Land Revenue Code.
The PRESIDENT, District Local Board, Panch Mahals.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, but would add the word "net" before the word profit. Suggests that some method of calculating assessment should be prescribed in the section itself. Adds that the method of calculating assessment will depend much on the system of crop experiments which can very well be made by an expert of the Agricultural Department but it should be subject to local criticism.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	Has no objection to accept the principles of assessment subject to the following modifications :— (1) the value of land should not be the only criterion in fixing the assessment of the agricultural lands but due regard should be had to the growing capacity and the nature of the soil also ; (2) with regard to the profits of agriculture, only the net profits may be taken into account.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	Does not accept the principles of assessment laid down in section 107 of the Land Revenue Code.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	States that the general statement in the first clause seems quite innocuous inasmuch as the principles of actual assessment cannot be derived from it. Observes that the concession allowed by the second clause is fundamentally unsound. Remarks— "All cultivated land is improved land. It would be sufficient to allow a concession equivalent to the whole of the interest on the capital cost of the improvement, or in the alternative relief from taxation on the value of the improvement for a limited period, say, the first full settlement period after the improvement is made. Complete exemption should certainly not be permanent."
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Does not accept wholly the general principles of assessment laid down in section 107 of the Land Revenue Code as they are faulty in his opinion.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
Mr. V. B. MARDHEKAR, Collector of Broach.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The THAKOR Saheb of Amod, Broach ..	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

The THAKOR Saheb of Kerwada, Broach ..	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, subject to such modification as to make it more elastic and give power to the Revenue officer not below the rank of the Prant officer, to reduce the assessment, when there is depreciation in the value of lands, or when productive power is diminished or the price of the products from lands have fallen to some extent.
The PRESIDENT District Local Board, Broach.	Submits that the general principles of assessment as laid down in section 107 of the Code are unsound and inequitable and are not in conformity with the sound canons of taxation. Does not see why assessment should at all be based upon the value of land. In his opinion the main determining factor should be the quality of the soil which will materially affect the profits. Observes that the value of land has frequently no relation to the profits thereof.
R. B. A. U. MALJI, Broach ..	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
Sardar R. B. MOTILAL CHUNILAL, Broach.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, but would recommend the addition of the word "as ascertained on the average of the preceding five years".
Mr. S. M. BHARUCHA, Collector of Thana .	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code but considers that in carrying out the object of this section it is necessary to take account of the following considerations :— "This section I think makes it clear that in fixing the land assessment, the main object is to tax the "profits of agriculture". In other words the land assessment is intended to be a sort of "Income Tax" on agricultural income. This notion further receives support from the exemption from income tax that is granted to agricultural income, the underlying principle evidently being that income from agriculture already pays income-tax in the shape of the agricultural land assessment. It is a recognised principle of every system of income-tax administration that incomes below a certain limit are exempt from this direct form of taxation. Thus, in virtue of this principle every one who follows any business or profession *other than agriculture* gets exemption if his total income falls below the taxable limit of Rs. 2 000 per annum. The reason why one who follows agriculture as a profession or business, is obliged to pay the land tax without any regard to the ordinary exempted minimum, is I think on account of the principle that the State is the paramount landlord and the ultimate owner of all land including its mineral wealth. The only way in which the principle of income-tax administration, *viz.*, graduation of the rates according to the amount of the taxable income, can be observed in Land Revenue administration, is to make attempts to tax large agricultural incomes at higher rates.

The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	In his opinion the assessment should only be fixed on the basis of the profits from land, that various factors contribute to the increase or decrease in the value of land and that therefore no regard should be paid to its value.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Accepts the principle so far as non-agricultural lands are concerned, but cannot prevail himself to accept the principle so far as agricultural lands are concerned.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to directions in the following respects :— "(*a*) as to how the value of land should be calculated, *i.e.*, what factors should and what factors should not be considered in calculating the value of land, the period during which the value should be calculated for the purposes of revision and whether the value should be calculated as an agricultural holding, building, trading or for other purposes ; (*b*) as regards lands used for agriculture, it should be stated in what proportion to the value of the produce or the net or gross profits from the land, the revenue should be fixed, *i.e.*, what should be the *maximum* and *minimum*, having regard to the capacity of the land at the time of revision." Observes that as a general proposition the proviso to section 107 seems liberal and just, but in actual practice it has been neglected in many cases, and suggests that it seems desirable to have specific directions as to what kind of improvements should or should not be taken into account.
The PRESIDENT, District Local Board, Bombay Suburban District.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to directions in the following respects :— "(*a*) as to how the value of land should be calculated, that is, what factors should and what factors should not be considered in calculating the value of land, the period during which the value should be calculated for the purposes of revision and whether the value should be calculated as an agricultural holding, building, trading or for other purposes ;

	(*b*) as regards lands used for agriculture, it should be stated in what proportion to the value of the produce or the net or the gross profits from the land, the revenue should be fixed, *i.e.*, what should be the *maximum* and *minimum*, having regard to the capacity of the land at the time of the revision." Observes that as a general proposition the proviso in section 107 seems liberal and just, but in actual practice it has been neglected in many cases, and suggests that it seems desirable to have specific directions as to what kind of improvements should or should not be taken into account.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	States that the Board does not accept the principles of assessment in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	Does not accept the principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Wada (Thana).	In his opinion there is no necessity of effecting any changes in section 107 of the Land Revenue Code.
Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South Daskroi (Ahmedabad).	Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	States that he is opposed to the basic idea, *viz.*, land revenue assessment; it should be assessment of the land tax. Observes :— "Section 107 of the Act shows the supposed present policy of assessment at revision settlements, but the committee's question assumes it as the basis of assessment for both original and revision settlements. In either case the principles laid down are either unjust or unworkable. At first sight the section seems to mean that non-agricultural land is to be taxed on its value and agricultural land on the profits of agriculture, but in practice both value and profits are taken into consideration at the settlements, and as such a meaning can, if desired, be squeezed out of the section. I take it that this is the interpretation that would be naturally assumed by the Government. Even in England property tax could not be introduced even by a Labour Government, and in this country no other interest is saddled with such a tax."
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	States that the Association accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

The PRESIDENT, Taluka Local Board, North Salsette (Thana).	States that the Board accepts the general principles of assessment laid down in section 107 of the Land Revenue Code if the principle of making the assessment permanent is not accepted.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code, as it stands at present without necessary notification to make its meaning entirely precise and definite by the addition of the words "and to nothing else" at the end of the section in order to evade all chances of its being similarly misinterpreted and its phraseology being left open to any loose and vague construction in future.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that the landholders of Gujarat are opposed to the periodical revisions of assessments at least in the areas in which settlements have been once revised and thus the culturable lands have been sufficiently developed under ordinary circumstances of a peaceful and settled Government of more than half a century. Remarks that the principle enunciated in section 107 of the Land Revenue Code is in reference to the revisions of assessments of land revenue and that in view of the policy which the Gujarat landholders would wish the Government to adopt, this principle would be quite out of question. Observes that apart from revisions, however, if it be necessary to have a guiding principle roughly to ascertain an index of taxation on an acre of land, the value of non-agricultural lands and net profits of agricultural lands may be adopted as a guide. Adds that the proviso to section 107 is sound in principle.
The PRESIDENT, Agricultural Association, Anand (Kaira).	Does not accept the principles laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	States that the Board accepts the principle according to section 107 of the Land Revenue Code, if the principle of making the assessment permanent is not accepted.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to the condition that value of land should not be the basis for fixing assessment.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code. Observes that there can be no question that assessment must ultimately be determined by the profits of agriculture, but that the difficulty is to ascertain those profits. Remarks that the exemption of tenants' improvements is sound in principle and valued by the people.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code provided first a fixed proportion of the profits of agriculture after deducting cost of cultivation including assessment is settled as reasonable dues to the State.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	States that the Association accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to the condition that the word " profits " should mean " Net profits ".
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, District Local Board, East Khandesh.	Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code as the expressions " value of land " and " profits of agriculture " are likely to include more than they should. In his opinion the expression " value of land " may include both its unearned and earned rent while the expression " profits of agriculture " may include standard remuneration of the cultivator and the replacement of his expenditure or any earned rent. Adds that the assessment should concern itself only with the unearned rental value of the land.
C. A. BEVTS, Esq., O.B.E., I.C.S., Collector of Nasik.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, District Local Board, Sholapur.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, provided that in the case of land used for agriculture, the principle of settling the assessment should be the net income one gets out of the land which should be arrived at after deducting the actual expenditure of cultivation together with the proper equivalent of the personal labour and care of the cultivator and that of his family. Adds that in the case of non-agricultural land, the normal value of the land should be the basis.

The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	Does not entirely accept the general principles laid down in section 107 of the Land Revenue Code. Observes that the methods of arriving at the value of land are based on a very small number of acres sold and purchased as compared with the enormous area of a taluka.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	States that the Board approves of the system of assessment as laid down in section 107 of the Land Revenue Code subject to the rule that if the owners of land effect any improvement in their land with a view to get more produce and if there be an increase in the productivity of the land owing to the said improvement, then that increase should not be taken into account while revising the assessment thereof.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, understanding by "revision" a reduction, increase or cancellation of existing assessments according to the condition of land and its produce actually obtaining at the time of revision.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, understanding by "revision" a reduction, increase or cancellation of existing assessments according to the condition of land and its produce actually obtaining at the time of revision.
Mr. A. O. KOREISHI, Collector of West Khandesh.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, District Local Board, West Khandesh.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, District Local Board, Shahada (West Khandesh).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	Approves of the general principles of assessment laid down in section 107 of the Land Revenue Code, provided that in the case of lands used for agriculture regard should be had to the net profits of agriculture.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	States that the Board accepts the principle of fixing the assessment of land revenue on the basis of the profits of the land used for the purpose of agriculture as laid down in section 107 of the Land Revenue Code subject to the condition that the same principle should be made applicable to all other lands. Suggests that the assessment should be recovered in kind and not in cash and that the proviso to the abovementioned section should stand as it is.
The PRESIDENT, District Local Board, Nasik.	Accepts the general principles of assessment.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	States that the Institute accepts the general principles of assessment laid down in section 107 of the Land Revenue Code but points out that those principles are generally not observed in practice. Observes that "revision" includes reduction of excessive or even cancellation of improper assessments.
The PRESIDENT, Agricultural Association, Baramati (Poona).	Accepts the general principles of assessment but suggests that in fixing the assessment, both the value and profits of land should be taken into consideration.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, District Local Board, Poona.	Is in favour of the general principles of assessment at present in force in the Bombay Presidency.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh).	Accepts the principle of assessment subject to the following modifications:— (1) Value of agricultural land should not be taken into account while revising assessment, because the prevailing market prices of land—agricultural land—are not correct and proper basis. (2) Value of land should be considered as basis only in the case of non-agricultural land. (3) Improvements should not be taxed.
The PRESIDENT, Taluka Local Board, Sholapur.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code if the determining value be the normal value and the determining profits be the net profits of the land.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

The PRESIDENT, Agricultural Association, Junnar (Poona).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Association (West Khandesh).	States that in the opinion of the Association the phraseology of the section is somewhat ambiguous, that it considers that in the case of land used for the purposes of agriculture, regard shall be had to the profits of *agriculture* alone and not to the value of land and observes that land revenue ought to be a tax on agricultural income, as the income-tax is a tax on non-agricultural income.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	States that the Board accepts the general principles of assessment but suggests that those principles should be explained to the people at the time of fixing assessment.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code wholly.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
	SOUTHERN DIVISION.
R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	Does not accept the general principles laid down in section 107 of the Land Revenue Code. Thinks that the principles underlying section 107 are meant apparently for a revision settlement. In his opinion some sort of permanent or semi-permanent settlement is necessary for this Presidency in case an impetus is to be given to agriculturists to improve their lands. Considers that the expression " value of land " is rather too indefinite and vague to be accepted as a safe-guide for incidence of assessment, that " profits of agriculture " would, if the expression means unearned profits, be a sound basis, but that the calculation would be so difficult and complex and perhaps prohibitively expensive, that it has been amply and rightly shown to be unworkable in practice to accept profits as a guide. Adds that the proviso to the section maintains a very sound and equitable principle but that its effect as an inducement to agriculturists to improve their lands is rather marred by its being limited to one settlement only.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	Does not accept the general principles of assessment laid down in section 107 of the Code, and would modify the section as follows :— " In the case of agricultural land the assessment should not be revised except in the case of lands which are improved or deteriorated provided that the revision of such improved lands shall take place after 30 years from the date of improvement. In the case of non-agricultural land revision shall be made after 30 years and regard shall be had to the value of the land provided the revision shall not be made till the expiry of 30 years from the previous settlement."

The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The SECRETARY, Inamdars' and Watandars' Association, Dharwar.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	States :—" Properly speaking section 107 of the Land Revenue Code does not lay down any principles of assessment. Section 100 of the Code says that the Settlement Officer shall fix the assessment for Land Revenue at his discretion subject to the approval of Government under section 102, and section 107 only deals with the revision of assessments so fixed. But if these provisions of this section are to be taken as principles they must be considered vague in the extreme, since the 'value of land' and the 'profits of agriculture' may mean anything or nothing as we please. Probably, however, it will be best to leave the section as it stands, as any attempt to introduce more detailed principles is only likely to lead to trouble in application in view of the extraordinary complexity of the whole subject."
The PRESIDENT, District Local Board, Bijapur.	Does not accept the general prinicples of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code with the reservation that Government assessment policy must be permanent, but revision may be made if only the landlords wish for it.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code provided the methods of arriving at "profits of agriculture" are defined. In his opinion both the "value of produce" and "cost of cultivation" per acre are required to be worked out on the average unit of a holding, cultivated by a pair of bullocks in different tracts. Suggests that the opinions of local agricultural officers should be invited when revision settlement is effected in any taluka.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating land-holders.	Does not accept the principles laid down in section 107 of the Land Revenue Code as they are based on the recognition of necessity of revisions of assessment.

The PRESIDENT, District Local Board, Kanara.	In the absence of a better system he accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Bijapur.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code except as regards the proviso concerning which his remarks are given in the answer to question No. 18. Observes that the precise determination of assessment is a matter quite unsuitable for regulation by legal enactment and the vagueness of this section of the Land Revenue Code is a merit.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, District Local Board, Kolaba.	Accepts the general principles of assessment laid cown in section 107 of the Land Revenue Code.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	Accepts the general principles of assessment with the following reservations :— "The value of the land should not be taken into consideration at the time of revision because in several cases fabulous prices are paid by the persons who have amassed wealth from other pursuits. Thus in many cases there is an artificial rise in the value of land. Besides in many cases the value of land is based on sentiment, so the value of land is not the sure guide in the assessment of land revenue. Only profits should be taken into consideration at the time of revision. The profits should not be gross profits but the net profits. So the section should be amended accordingly."
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to the following observations :— "In calculating the profits of agriculture the money value which a landholder gets from the produce he grows on his land should not be the only consideration. The profits of agriculture should be calculated chiefly by the relative benefits and utility a cultivator gets from the price of the crop he grows on his land to the same he used to get during the last two settlement periods. The fact that the cost of living has vastly gone up of late years should not escape consideration. The mere fact that an agriculturist gets greater amount of money in these years than he used to do before, should not induce those concerned to calculate higher profits of agriculture. * * * * * "It should be the productive quality of the land that should go to form the chief factor in calculating the agricultural profit and not

	the high prices which are liable to violent oscillations due to various economic conditions of the country."
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	States that it is difficult to answer this question unless one knows the rules and principles by which the value of land is arrived at.
The PRESIDENT, Taluka Local Development Association, Indi (Bijapur).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	Accepts the principles of assessment laid down in section 107 of the Land Revenue Code.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	Accepts the general principles of assessments laid down in section 107 of the Land Revenue Code.

Question No. 2.—**If not, what alternatives do you propose?**

Name of officer or non-official gentleman.	Reply.
SIND.	
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	*Vide* reply to question No. 1.
K. B. JAN MAHAMAD KHAN, Sind.	No reply given in view of answer to question No. 1.
The PRESIDENT, Taluka Local Board, Pano Akil.	No alternative to propose.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	No alternative to propose.
SYED MAHOMED KAMILSHAH, President, Jamindars and Jagirdars' Association, Tando Division.	*Vide* reply to question No. 1.
The PRESIDENT, District Local Board, Larkana.	No answer given in view of reply to question No. 1.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	No answer given in view of reply to question No. 1.
The PRESIDENT, District Local Board, Hyderabad.	No answer given in view of reply to question No. 1.
The PRESIDENT, Taluka Local Board, Hyderabad.	Has no alternative to propose except that mentioned in answer No. 1.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	*Vide* reply to question No. 1.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	No alternative to propose.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	*Vide* reply to question No. 1.
R. E. GIBSON, Esq., C.I.E, I.C.S., Collector of Sukkur.	No answer given in view of reply to question No. 1.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	*Vide* reply to question No. 1.
K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkhot.	No answer given in view of reply to question No. 1.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, U. S. F.	No alternative to propose.
HAMID A. ALI, Esq., I.C.S., Collector, of Thar Parkar.	Proposes rental value of land for both classes of land as proposed in reply to question No. 1, but adds that the average rental value should be taken over large areas, *i.e.*, dehs, not for single numbers or plots.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	In addition to the suggestions made by him in reply to question No. 1, he considers that land should be assessed with regard to its strength to yield. Observes that he is however entirely against the fact that regard should be given to Railway and nearness of market in assessing the land. Believes that none of the two at all adds to the happiness of the holder or it will be more suitable and even exact to say that both of them augment his miseries and poverty. Proposes that permanence of assessment should be assured.

The PRESIDENT, District Local Board, Sukkur.	No answer given in view of his reply to question No. 1.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	The only alternative he would suggest is to base the assessment on the average gross yield, making it a definite fraction of the same as was the case in all the old native Indian settlements.
Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	No alternative to propose.
Mr. HIRANAND KHEMSING of Hyderabad.	*Vide* reply to question No. 1.
K. B. DURMAHMED KHAN, Barakazai, Garhi Yasin.	No reply.
The PRESIDENT, District Local Board, Thar Parkar.	No alternative to suggest.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	No answer given in view of reply to question No. 1.
The PRESIDENT, Taluka Local Board, Kalol, (Panch Mahals).	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Dohad, (Panch Mahals).	No alternative to propose.
The PRESIDENT, District Local Board, (Panch Mahals).	*Vide* reply to question No. 1.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	In his opinion there should be permanent settlement once for all.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	Has no alternative to suggest but thinks that the principles should be implicit in the detailed system of assessment laid down.
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	No answer given in view of reply to question No. 1.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	In his opinion revision of assessment of land revenue should be based upon several factors, such as, surety or otherwise of rainfall, climatic considerations, soil, agricultural classes, and other special circumstances, *e.g.*, nearness to big towns, good road, or railway communications, etc.
The PRESIDENT, Taluka Local Board, Parantij (Ahmedabad).	No alternative to propose.
Mr. V. B. MARDHEKAR, Collector of Broach.	No alternative to suggest.
The THAKOR SAHEB of Amod, (Broach).	No answer given in view to reply to question No. 1.
The THAKOR SAHEB of Kerwada, (Broach).	*Vide* reply to question No. 1.
The PRESIDENT, District Local Board, Broach.	*Vide* reply to question No. 1.
R. B. A. U. MALJI, Broach.	No answer given in view of reply to question No. 1.

Sardar R. B. MOTILAL CHUNILAL of Broach.	No answer given in view of reply to question No. 1.
Mr. S. M. BHARUCHA, Collector of Thana.	*Vide* reply to question No. 1.
The PRESIDENT, Thasra Taluka Agricultural Association, Kaira.	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	No answer given in view of reply to question No. 1.
W. C TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	No alternative to propose.
The CHAIRMAN, Borsad Taluka Agricultural Association, Kaira.	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	No answer given in view of reply to question No. 1.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	No alternative to propose.
The PRESIDENT, District Local Board, Bombay Suburban District.	No alternative to propose.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	States that the Board proposes the scheme of permanent settlement.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	In his opinion the assessment must be made permanent and Government should have no right to make any change in this fixed assessment.
The PRESIDENT, Taluka Local Board, Wada (Thana).	No reply given in view of answer to question No. 1.
Mr. M. D. PATEL, on behalf of the Karicut Canal Farmers, Taluka South Daskroi (Ahmedabad).	No answer.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	In his opinion the taxation on land should not be based on land values until the principle of taxing property of all kinds is established and that till then the net profits or net rental, or rental value of unimproved land, whichever proves the most practicable way of working, may be taken as the basis of taxation.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	No answer given in view of reply to question No. 1.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	No alternatives to suggest.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	In his opinion the best and just manner of assessment would be to fix the assessment in money based on the actual average natural productivity and the average net produce of the agricultural land. Considers therefore that the assessment should be fixed on these two fundamental and broad principles.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira district.	Would amend section 107 as follows:— "In fixing the assessments of land tax on non-agricultural lands regard shall be had to the value of such lands and on lands used for the purposes of agriculture to the net profits of agriculture, and to nothing else, and what proportion of such value or net profits may be levied as tax shall always be determined by the Legislature.

	(*a*) In ascertaining the value of non-agricultural lands due regard shall always be had to the necessary concessions to be made for improving sanitation, growing population, and industrial developments in the locality. (*b*) Net profits shall mean a clear credit balance of actual produce of the field in question left after deducting therefrom invariably the following items of costs :— (1) Interest on the market value of the field assessed, (2) remuneration for the occupant's labour of supervision and organisation, (3) costs of ploughing, (4) manuring, (5) sowing, (6) weeding, (7) watering when necessary, (8) watching crops, (9) cutting, (10) husking, (11) marketing, (12) accounting, (13) depreciation of cattle and implements of husbandry and of the reparations of the soil, etc. Both these, the produce of the field and the debit items of costs, shall always be ascertained by a Survey Officer with the help and consent of a village committee elected for the purpose in each village under settlement. (*c*) Except for an expressed purpose of reducing it no revision of an existing settlement of assessment shall be made in areas in which the land has remained under cultivation at least for a period of more than fifty years from the date of its first settlement introduced by the British Government. (*d*) Any holder of land who is dissatisfied with the settlement made by the Survey Officer with the help and consent of a village committee may within one year from the date of service of notice on him of such assessment challenge and get it altered in a District Court whose decision shall be final in this matter."
The PRESIDENT, Agricultural Association, Anand (Kaira).	In his opinion there should be permanent settlement for ever.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	No alternative to suggest.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	No reply given in view of answer to question No. 1.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	No reply given in view of answer to question No. 1.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	No alternatives to propose.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	No alternatives to propose.
CENTRAL DIVISION.	
C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	No reply.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	In his opinion the assessment should be based at a fixed proportion of the profits as stated in reply to question No. 1.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	No reply.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	No reply.

The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	*Vide* reply to question No. 1.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	No alternatives to propose.
The PRESIDENT, District Local Board, East Khandesh.	Suggests that while effecting settlements with regard to small holdings, the capacity of the cultivator to pay increased assessment should be taken into account, so that the increase should, in no case, tend to reduce the standard of living of the cultivating owner.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	No answer given in view of reply to question No. 1.
The PRESIDENT, District Local Board, Sholapur.	No answer given in view of reply to question No. 1.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	States that no other alternative seems practicable.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	No answer given in view of reply to question No. 1.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	Suggests that in finding out the value of land, the items of produce and cost of cultivation should be compared and it should be seen whether the net profit gives at least an interest of 6 per cent. on the cost of land.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	No reply.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	*Vide* reply to question No. 1.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	*Vide* reply to question No. 1.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	No alternatives to propose.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	*Vide* reply to question No. 1.
A. O. KOREISHI, Esq., Collector of West Khandesh.	No answer given in view of reply to question No. 1.
The PRESIDENT, District Local Board, West Khandesh.	No alternatives to propose.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	No alternatives to propose.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	No answer given in view of the reply to question No. 1.
The PRESIDENT, Taluka Local Board, Dhulia (W. K.).	No answer given in view of his reply to question No. 1.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	No alternatives to propose.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	*Vide* reply to question No. 1.
The PRESIDENT, District Local Board, Nasik.	No answer given in view of reply to question No. 1.

The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	*Vide* reply to question No. 1.
The PRESIDENT, Agricultural Association, Baramati (Poona).	In his opinion there should be a permanent settlement of assessment.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona.)	Would not suggest any alternative except that the assessment should be made permanent and not liable to revision at the end of 30 years.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (E. K.)	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Sholapur.	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	No answer given in view of reply to question No. 1.
The PRESIDENT, Agricultural Association, Junnar (Poona).	No answer given in view of reply to question No. 1.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W. K.)	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	No answer given in view of reply to question No. 1.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	*Vide* reply to question No. 1.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	States that it would be far better if the land revenue assessment is fixed once for all as in Bengal and suggests that in the case of non-agricultural land, the principle laid down in section 107 of the Land Revenue Code may be observed at the time of revision.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	No reply.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	No answer given in view of reply to question No. 1.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	In his opinion the present anna classification of land subject to corrections should be taken as a basis, and in the place of so many rupees per acre, so many maunds and seers per acre might, with advantage to both, be fixed.
The PRESIDENT, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri.	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	No answer given in view of reply to question No. 1.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	Accepts Mr. Shivdasani's alternatives.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	No answer given in view of reply to question No. 1.
The SECRETARY, Inamdars and Wantandars' Association, Dharwar.	No answer given in view of reply to question No. 1.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	No alternatives to propose.

The PRESIDENT, District Local Board, Bijapur.	Would propose the following principles of assessment:— (1) Nature of soil; (2) Certainty or otherwise of rainfall, (3) Area of the holding, (4) Distance from a big town, or market place.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	No alternatives to propose.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, S. D.	*Vide* reply to question No. 1.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	States that they are for a system of permanent assessment of land revenue as an alternative to that of revisions of assessment.
The PRESIDENT, District Local Board, Kanara.	Considers that the proposed scheme of permanent settlement in kind recoverable in cash may with advantage be tried.
The PRESIDENT, Taluka Local Board, Bijapur.	No answer given in view of reply to question No. 1.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	No answer given in view of reply to question No 1.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	No alternatives to propose.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	No answer given in view of reply to question No. 1.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	No reply.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba...	No reply.
The PRESIDENT, District Local Board, Kolaba.	No answer given in view of reply to question No. 1.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	*Vide* reply to question No. 1.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	No answer given in view of reply to question No. 1.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	No alternatives to suggest.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	No alternatives to propose.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	No alternatives to propose.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	No alternatives to propose.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	No answer given in view of reply to question No. 1.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	No answer given in view of reply to question No. 1.

Question No. 3.—**Do you agree that agricultural assessments should be based on the rental value of lands?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	Does not agree that agricultural assessments should be based on the rental value of lands, because "Rental Value" refers to a cash rent paid by a tenant to a landlord. Observes that in Sind the prevailing system is that of a rent in kind, that leases for cash rent are frequent, but the lessee steps in between the landlord and the actual cultivator and the cultivator becomes a sub-tenant under the lessee and the lessee takes from him the customary rent in kind. Remarks that cash leases cannot yield reliable data for the determination of a rental value or afford a suitable basis for assessment.
K. B. JAN MAHAMAD KHAN, Sind	Does not agree that agricultural assessments should be based on the rental value of lands. Observes that the rental value is often misleading as several leases are given out in discharge of debts or through forced circumstances in which cases the rental value is very small and will hardly be a correct basis.
The PRESIDENT, Taluka Local Board, Pano Akil.	Does not agree that agricultural assessments should be based on the rental value of lands.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Agrees that agricultural assessments should be based on the rental value of lands.
SYED MAHOMED KAMIL SHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States :—"In Sind, 'Rental Value' strictly so called is an exception and not a rule. Zamindars as a rule do not let their land for so much per acre or so much for their holding. The land is cultivated by the haris who plough the land, supply the seed, plant it, water it and look after the crop to maturity, harvesting and threshing. The zamindar clears the water-courses, erects bunds and advances takavi. The produce is divided between the hari and zamindar in proportion usually of 2/3rds and 1/3rd for lift land and half and half for flow. This is known as batai system. The batai or share of the zamindar does not amount to 'Rental Value,' for it includes part of the cost of raising the crop. In Sind rental value of land is not easily determinable and it will be a misnomer to base assessment on rental value which does not exist in Sind."
The President, District Local Board, Larkana.	Does not agree that the agricultural assessments should be based on the rental value of lands.
S. H. COVERNTON, Esq, I.C.S., Collector of Hyderabad.	Agrees that so far as can be ascertained, agricultural assessments should be based on the rental value of lands, but that in Sind where the assessment is a combined water rate and land rate, there are other factors to be considered, *i.e.*, the amount of water to be taken and the cost of irrigational works constructed by the State to provide that water, and as the rental value of land is not easily discovered, especially where cash rents are not commonly taken, the assessment must usually be fixed by a consideration of numerous other factors from which the value of land can be deducted.

The PRESIDENT, District Local Board, Hyderabad.	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion the assessment may be based on the rental value of the land which should be determined by a Government official in consultation with the owner of the land.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	States that the system of rental value is entirely inapplicable to Sind owing to the prevalence of the "batai" system.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	Agrees that the assessments may be based on the rental value of land when realised in kind, as is done in Sind, but considers that the fixing of such rental value should not be left in the hands of one individual—the Settlement Officer—appointed by Government whose one object is to raise the assessment by hook or by crook. Suggests that every Taluka Board should appoint two zamindars who should assist the Settlement Officer in grouping and in determining the average outturns and prices of each village.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Agrees that agricultural assessments should be based on the rental value of lands.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	Does not agree that agricultural assessments should be based on the rental value of lands. In his opinion rental value of land should be one only of several factors for consideration and not the sole factor for fixing agricultural assessment.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	Agrees that agricultural assessments should be based on the rental value of lands.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.	Agrees that agricultural assessments should be based on the rental value of lands.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	Considers that agricultural assessments in Sind should, as they are now, be based on a consideration of the profit the zamindar gets by his share of the harvest, *i.e.*, the total amount he gets at "batai" after he has received and paid the various customary "Kharch".
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	States that in Sind assessment on agricultural land is revised on rental value and that the word rental value includes rent recovered in kind. Intimates that agricultural assessment is determined in Sind by taking into consideration the following facts, *viz.* (1) quality of soil, (2) facility of water supply, (3) estimated outturn, (4) prices, (5) economic condition of the people and (6) communications.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	Does not agree that agricultural assessment should be based on the rental value of lands.
The PRESIDENT, District Local Board, Sukkur.	Does not agree that agricultural assessments should be based on the rental value of lands.

N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Agrees that agricultural assessments should be based on the rental value of lands, but that where the state is dealing with cultivating peasant-holders the rental value tends to become obscured and can perhaps only be expressed as a given fraction of the gross profits from the land.
Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	Agrees that agricultural assessments should be based on the rental value of lands.
Mr. HIRANAND KHEMSING of Hyderabad.	Agrees that agricultural assessments should be based on the rental value of lands but suggests that where no rental value exists, assessments should be made on the net profit of land found out by a Committee of Amins after carrying out crop experiments, and assessing the cost of cultivation.
K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin.	No reply.
The PRESIDENT, District Local Board, Thar Parkar.	In his opinion the rental value of lands should not be the basis on which assessment should be fixed, as this practice is not in vogue in Sind and its introduction will be fraught with inconvenience.

NORTHERN AND BOMBAY SUBURBAN DIVISION.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	Considers that the word "based" in this question is not appropriate. Observes that rental values are the best evidence available to show the "profits" of agriculture, but does not agree that they are the basis for fixing assessment. Remarks :—"The use of rents as evidence is necessitated by the fact that direct evidence of the profits of agriculture is impossible to obtain. By direct evidence I mean an arithmetical calculation of the costs, the gross receipts and the net balance remaining as profit. Rental statistics afford a near indication of profits but are to be studied with caution. * * * * * But caution is necessary because free contracts are exceptional. There may be competition among landlords or competition among tenants; rents are then forced up or down. Another point to be noted is that rental statistics must be collected in substantial quantity before they can be used effectively. I entirely disagree with the policy of accepting even scanty data as better than none. Very misleading results may ensue from the use of a few figures. In such cases it may be better to exclude the figures altogether and work on other methods."
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	Reply not clear.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, District Local Board, Panch Mahals.	Does not agree that agricultural assessments should be based on the rental value of lands, because they are based not on the productiveness of the land but on competition. Adds that ordinary rents will be a guide to ascertain net profit referred to in the reply to question No. 1.

The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	States that it would be risky to base the agricultural assessments on the rental value of lands only. Observes that rents may serve as a guide, but as they are fluctuating according to market and situation, values of lands at times assume the speculative nature and cannot be considered to be a fair and equitable standard of assessment. Considers that in addition to the value of lands which can be ascertained from local conditions, enquiries, nature of soil, its growing capacity and such other particulars, the net profits of agriculture should also be taken into account. Suggests that all the above considerations should be taken into account and then the assessment may be fixed thereon.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	Does not agree that agricultural assessments should be based on the rental value of lands.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	Does not agree entirely that agricultural assessments should be based on the rental value of lands. Observes that rent does not give a fair standard as between areas cultivated under different conditions and in different social and economic conditions.
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	States that the rental value of lands is an insufficient basis for fixing agricultural assessments and considers that some other basis than rents would be fairer.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Does not agree that agricultural assessments should be based on the rental value of lands, because it is not a sure index.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	Agrees that agricultural assessments should be based on the rental value of lands.
Mr. V. B. MARDHEKAR, Collector of Broach.	States that rents are an index and a guide to the value but considers that it is not advisable to make them as the *sole* basis in fixing agricultural assessments in this Presidency. Observes that if rents are alone taken as the basis for enhancements, the tenants are sure to suffer, as they cannot follow any other profession and much distress would be caused. Is therefore of opinion that rents should only be considered as a guide and not taken as the basis. Remarks that it is on this principle that all revisions up till now have been carried out, and sees no reason why there should be any departure in this respect.
The THAKOR SAHEB OF AMOD, Broach.	Considers that rental value ought to be one of the factors, but not the sole factor in fixing agricultural assessments, that it does not in all cases represent the true basis for fixing a fair and equitable assessment and that the rent of land in any particular locality is not a sure index of the capacity of land to bear a certain percentage thereof as assessment. Remarks that rental value is a helpful factor but a treacherous guide as a sole test.

The THAKOR SAHEB OF KERWADA (Broach).	*Vide* reply to question No. 1.
The PRESIDENT, District Local Board, Broach.	States that as long as the policy of Government is to assess every piece of land irrespective of the paying capacity of the agriculturists, the only possible basis on which assessment could be fixed would be the rental value of land and that no other basis would be practicable.
R. B. A. U. MALJI, Broach	Agrees that agricultural assessments should be based on the rental value of lands.
Sardar R. B. MOTILAL CHUNILAL. Broach.	Does not agree that agricultural assessments should be based on the rental value of lands, because the rent is not fixed on the basis of profits. Observes that many of the lands have passed out of the hands of the original cultivators in the discharge of long-standing debts and the rent is charged on the basis of the interest on the value paid *plus* amount of the assessment and the local fund.
Mr. S. M. BHARUCHA, Collector of Thana.	Thinks that under present conditions it is fairest to have the assessment based on the rental values.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	Does not agree that agricultural assessments should be based on the rental value of lands.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	Agrees that agricultural assessments should be based on the rental value of lands.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Considers that rental value of land, being not the real profits of agriculture, should not form a basis for fixing the maximum rates.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	States that the Board does not agree that agricultural assessment should be based on the rental value of lands.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, District Local Board, Bombay Suburban District.	Agrees that agricultural assessment should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	States that the Board agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	In his opinion agricultural assessments should be based on the rental value of lands.
Mr. M. D. PATEL on behalf of the Kharicut Canal farmers, Taluka South Daskroi (Ahmedabad).	Does not agree that agricultural assessments should be based on the rental value of lands.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	In his opinion agricultural assessments should be based on the rental values of unimproved land.

The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	Does not agree that agricultural assessments should be based on the rental value of agricultural lands as offered by tenants and cultivators, as in his opinion the rental value does neither connote the increased productivity of land or the better prosperity of the agriculturists.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Agricultural Association, Anand (Kaira).	Does not agree that land assessment should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	Agrees that agricultural assessments should be based on the rental value of lands subject to the present maximum limits of enhancement at a revision settlement.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	Does not agree that agricultural assessments should be based on the rental value of lands.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	Agrees that agricultural assessments should be based on the rental value of lands, but observes that it is necessary to distinguish true rent from amounts paid partly as rent, partly as interest or arrived at on other extraneous grounds.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	In his opinion the assessment should be based at a fixed proportion of the profits. Observes that he does not think that the basis of rental value will be necessary if the above principle is accepted. Adds that if the basis of rental value is accepted for assessment, cultivators who are thrifty and more industrious will be taxed more than those who are comparatively less thrifty and industrious, as the rental value in places where the cultivators are more thrifty and industrious will be naturally more.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	Does not agree that agricultural assessments should be based on the rental value of lands. Observes :—" In all the countries the rental generally includes (*a*) land rent, (*b*) interest on capital goods and (*c*) interest on improvements. In countries like India where holdings are very small and where competition for land is very keen due to the unbalanced proportions of land and tenants, competitive rents must prevail. Under such circumstances the landlord exacts under the name of rent, economic rent *plus* uncertain and abnormal interest on capital outlay. " In his opinion rents do not seem to be a good guide for basing assessment.

The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	Agrees that agricultural assessments should be based on the rental value of lands.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	Does not agree that agricultural assessments should be based on the rental value alone. In his opinion it should be one of the factors which a settlement officer has to consider in proposing his maximum rates but states that it was never up to now the basis for fixing the assessment. Urges that rent *alone* should not be the basis for fixing the agricultural assessment but it should be one of the factors for consideration.
The PRESIDENT, District Local Board, East Khandesh.	Agrees partially that agricultural assessments should be based on the rental value of lands, if the rental value of land means unearned rental value alone.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, District Local Board, Sholapur.	In his opinion agricultural assessments should be based on the net income.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	Considers that agricultural assessments should be principally based on the quality of land, and not only on the rental value.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	Agrees that the agricultural assessments should be based on the rental value of lands.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	States that there is no harm in fixing the assessment on rental value which should be calculated upon the actual value of the product at the village *minus* the cost of cultivation including his supervision charges.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	Does not agree that agricultural assessments should be based on the rental value of lands. Considers that rent should only be one of the factors, though theoretically it is the best basis, practically it is not for the following reasons :— "In a ryotwari province only a small percentage of land is rented and out of that small percentage at least half is not rented for an economic rent. Many leases are made to nominal sellers by the purchasers and the rent is 'interest' rent. Rent is, therefore, neither wide enough nor sufficiently economic to serve as a basis for assessments."
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	States that the Board does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	Does not agree that agricultural assessments should be based on the rental value of lands.

J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	Agrees that agricultural assessments should be based on the rental value of lands. Observes that rental values are undoubtedly the most reliable guide to the value of land and profits of agriculture since they show the market value as estimated by the people themselves and not by any Government Officer.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	Does not agree that agricultural assessments should be based on the rental value of lands.
Mr. A. O. KOREISHI, Collector of West Khandesh.	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, District Local Board, West Khandesh.	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh.)	In his opinion agricultural assessments should be based on the rental value of lands of 10 years standing.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Dhulia (W. K.).	Does not agree that agricultural assessments should be based on the rental value of lands, because rental value may depend upon various circumstances.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	States that rental value should not be the index for assessment, but that the assessment should generally be based on an average of ten years' net profits of the land.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	Does not agree that agricultural assessment should be based on the rental value of the lands.
The PRESIDENT, District Local Board, Nasik.	Agrees that agricultural assessments should be based on the rental value of lands.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	In his opinion assessments, in principle, should be based on a definite percentage of gross produce limited by a definite percentage of net profits.
The PRESIDENT, Agricultural Association, Baramati (Poona).	In his opinion assessment should not be fixed on the rental value as rents are always fluctuating. Observes that they cannot therefore be taken as a sound basis for fixing the assessment.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	Does not agree that agricultural assessments should be based on the rental value of lands, as rents are always fluctuating.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh).	In his opinion rental value of land is not the correct and proper basis of land assessment.
The PRESIDENT, Taluka Local Board, Sholapur.	In his opinion the rental value of lands should not at all be taken as a basis for determining agricultural assessment.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	Does not agree that agricultural assessments should be based on the rental value of lands.

The PRESIDENT, Agricultural Association, Junnar (Poona).	In his opinion agricultural assessment should be based on the rental value and saleable value of land and on the average price of grain and proximity of the lands to roads, markets, etc.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W. K.)	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	States that the Board does not agree that assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	Does not agree that agricultural assessments should be based on the rental value of lands.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	Agrees that agricultural assessments should be based on the rental value of lands as a general rule.
	SOUTHERN DIVISION.
R. M. MAXWELL, Esq., I.C.S., Collector of Kanara.	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	Does not agree that agricultural assessments should be based on the rental value of lands, because the rental value of land is almost too often changing a thing to be a real basis for assessment. Observes that there is possibly no criterion by which a correct and uniform rental value can be formulated, and remarks that it cannot always be maintained that rental value bears a certain ratio to the gross or net produce.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	Does not agree to force the assessment on the rental value. States that formerly the rental value was fixed, that 50 per cent. of the gross income was sufficient for labour and hence 12½ per cent. was the Government due, but now-a-days 75 per cent. of the gross income is not sufficient for labour, and that one cannot say when the labour would be cheaper or prices fallen. Hence considers that it will be advisable to adopt the former method by taking the average of labour and price of crop for the last ten years and charging 1/4th of the net income as land revenue, allowing 2/3rds of the gross income for labour.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	Does not agree that agricultural assessments should be based on the rental value of lands.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	Does not agree that agricultural assessments should be based on the rental value of lands.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	In his opinion agricultural assessment should be based on the rental value of the land, combined with the principle mentioned in section 107 of the Code.

R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	States that while rental must be the main factor in deciding the assessment, he would deprecate any mechanical application of the principle, as indeed Government have refused to do lately in the case of some of the Ahmednagar settlements. Observes that under a rayatwari system where the amount of land rented and the system of rental varies considerably from place to place, the strict application of this principle might well result in injustice. Remarks :— "Thus where rack-renting is going on, if the rent alone is made the basis of the assessment, the result will be to overassess the cultivating occupants of Government land comparatively with places where rents are reasonable. Also on the other hand it may be possible that rents may be temporarily depressed to an unreasonable extent with the opposite result. In fact, it may be noted that in the United Provinces, where rents have formed the basis of assessments for many years, it has been found that landlords have conspired with tenants to depress rents before a settlement with a view to the reduction of the assessment as revision. Or again Government may think it desirable to take less than the full share of rent which they might otherwise demand in order to allow time for recovery from famine conditions as was done in the case of Ahmednagar. Lastly the operation of the 33 per cent. rule under present conditions effectually prevents the strict application of any rental basis, for in the case of many talukas the assessment cannot be levelled up to any full rental standard owing to the automatic limit put to enhancement by this rule. I think, therefore, that the assessment should be based upon the rental values, subject to such modifications as may be necessary in view of special conditions in any particular case."
The PRESIDENT, District Local Board, Bijapur.	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	Does not agree that agricultural assessments should be based on the rental value of lands.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	States that long term leases and profits of agriculture are generally correlated, but is not prepared to state that annual rents have got the same correlation. Observes that rental value is no doubt a good basis for assessment, but that long-term leases are now-a-days disappearing. Is of opinion that "profits of agriculture" should definitely be arrived at and rental values reduced from these.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders	Does not agree that agricultural assessments should be based on the rental value of lands on the ground that a general rule on this principle will be positively unjust and harmful for conflicting factors such as facilities of cultivation, value of land, advantages and disadvantages of physical and natural situations and cognate economic factors.

The PRESIDENT, District Local Board, Kanara.	Agrees that agricultural assessments should be based on the rental value of lands, provided it is worked out on an average rental value for 20 years immediately preceding the year of new settlement.
The PRESIDENT, Taluka Local Board, Bijapur.	Does not agree that agricultural assessments should be based on the rental value of lands.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	Does not agree that agricultural assessments should be based on the rental value of lands. Suggests that rental values may be used as a check or guide in fixing assessment. Observes that they themselves are too fluctuating and too dependent on circumstances which should not influence Government in deciding on what are equitable rates to form a safe foundation for Government revenues.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	Does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	Agrees that agricultural assessments should be based on the rental value of lands.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	In his opinion agricultural assessments should be "based on" the rental value of lands, but should not precisely be regulated by it. Observes :— "The pitch of rents depends on various things, most of which contribute to making rent a good basis for the regulation of assessment, but one of these things is the supply of tenants and the demand for them. I think it was in Dholka taluka that I found the rents very low, mainly because Ahmedabad had created an abnormal position by drawing away the cultivators to the cotton industry. But where the landlord lost, the tenant and cultivating occupant obviously gained. In this case it would have been unwise to make assessment the same proportion of rent as in a normal taluka. Similarly I believe that in some parts of the Konkan rents are abnormally high owing to a superfluity of willing tenants not entirely dependent on the land for their livelihood, and consequently rents in proportion to assessment pitched as in a normal taluka would be too harsh on cultivating occupants. I dare say there are other abnormal cases. In addition the usual considerations dealt with in settlement reports must be brought to bear in determining for any particular taluka just how much of the total amount paid by the tenant may fairly be taken by the State."
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	In his opinion rents are a dangerous basis for assessment unless a general margin of error be allowed and that a calculation of the net profit from land would probably be more equitable.
The PRESIDENT, District Local Board, Kolaba.	Agrees that agricultural assessments should be based on the rental value of lands.

The SECRETARY, Deccan Non-Brahmin League, Belgaum.	In his opinion the net profits should be the basis for the assessment of lands and to determine the net profits the rental value would, no doubt, be a better guide than anything else, but that in that case also certain safeguards will have to be provided for.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Does not think that rental value of land should be the proper data upon which agricultural assessment is to be based, because the rental value greatly differs and depends entirely on local and individual circumstances. Considers that the assessment should be based upon the average growing capacity of the land under normal conditions, of course making due allowance for improvement made by the landholder out of his own capital.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	Agrees that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	Agrees that agricultural assessments should be based on the rental value of lands, if the rental value is properly assessed.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	Does not agree that agricultural assessments should be based on the rental value of lands. Observes that rental value is no so sound basis of giving correct value of profits of agriculture on each land paying revenue to Government.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	Does not agree that agricultural assessments should be based on the rental value of lands. Observes that rental value is no sound basis of giving correct value of profits of agriculture on each land paying revenue to Government.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	In his opinion the rent in normal years should be taken as the basis of assessment and suggests that abnormally high prices and bumper crops should be left out of principles.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	Agrees that agricultural assessments should be based on the rental value of lands.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	In his opinion agricultural assessments should be based on the rental value of the poorest land of a particular class, as any improvement made in the land is made at the cost of the owner.

Question No. 4.—**If not, upon what should they be based ?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	States that agricultural assessments should be based on the zamindar's "rent", *i.e.*, the zamindar's net profit per acre remaining to him from the share in kind paid by the cultivator, after all the zamindar's cultivation, harvest and marketing expenses have been paid, excluding the Government assessment and the cost of kario clearance. Observes that to determine what the average "rent" is in any village, under each kind of irrigation, is the main business of the Settlement Officer, to which all his other enquiries are subordinate, that the amount of this estimated zamindar's rent may certainly be described as the "rental value" of any land, but the method of estimating the rental value of lands must differ widely from the method of estimating the rental value of lands given out on cash rents. Adds that in one case the enquiry is concentrated wholly on the question of actual profits, in the other, upon statistics subject to the influence of competition.
K. B. JAN MAHAMAD KHAN, Sind	In his opinion agricultural assessments should be based on the net profits of the lands, and after taking into consideration such factors as the communications, facility for market, sale and rental value of lands.
The PRESIDENT, Taluka Local Board, Pano Akil.	In his opinion assessment should be based on the cultivation and kind of "peech" on which the land is settled as before.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Reply unnecessary in view of answer to question No. 3.
SYED MAHOMED KAMIL SHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that in Sind assessment should be based on the net profit made by the zamindar from his land.
The PRESIDENT, District Local Board, Larkana.	In his opinion the assessments should be based on the profits of agriculture as laid down in section 107 of the Land Revenue Code.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	No answer given in view of reply to question No. 3.
The PRESIDENT, District Local Board, Hyderabad.	No answer given in view of reply to question No. 3.
The PRESIDENT, Taluka Local Board, Hyderabad.	No answer given in view of reply to question No. 3.
Mr. MAMOMED JAFFAR KHUOJO, Zamindar, and District Local Board Member, Mirpur Bathoro.	In his opinion agricultural assessments should be based on the net profit made by the zamindar. Observes :— "but how to determine the net profit is a very important matter. The present system is very faulty and leaves much to the discretion of the Settlement Officer which is not always properly exercised. In estimating the cost of cultivation the officer often proceeds arbitrarily."

	Considers that provisions may be inserted in the Land Revenue Code to regulate the manner in which crop experiments be conducted and suggests the following method— "Experiments should be conducted in the holding of each and every zamindar, the Settlement Officer selecting one piece of land (best) not less than 5 acres of land and the zamindar selecting another piece which he considers the worst. The average produce which is the real gross produce can only be determined in this manner. To guard against it there must be definite rules of assessment laid down and one suggestion is that the officer should choose one piece of land that he thinks best and the zamindars or their committee should choose the worst and the result given by the average should be the basis of assessment."
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	No answer given in view of answer to question No. 3.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	No answer given in view of reply to question No. 3.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	In his opinion the main basis for determining agricultural assessments should be (1) the ascertained value of land and (2) profits of agriculture as laid down in section 107 of the Land Revenue Code, which must necessarily involve the examination and consideration of— (*a*) economic conditions, (*b*) character of irrigational and protective works, (*c*) facilities of markets and communications, (*d*) prices of main staples, etc., (*e*) statistics of selling, letting and mortgage value of land.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	No answer given in view of reply to question No. 3.
Khan Bahadur CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.	No answer given in view of reply to question No. 3.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, U. S. F.	No answer given in view of reply to question No 3.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	*Vide* reply to question No. 3.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	Would base the assessment on the net produce of land and that also in kind, as suggested by Mr. Shivdasani.
The PRESIDENT, District Local Board, Sukkur.	In his opinion assessment should be based on the kind of cultivation and kind of "peech" (mode of water supply) on which the land is settled.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	In his opinion the only alternative is taking a fixed fraction of the gross yield. Remarks that this as a basis of assessment is probably simpler and more easily understood by the people than a tax on "rental values."

Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	No answer given in view of reply to question No. 3.
Mr. HIRANAND KHEMSING, Hyderabad.	No answer given in view of reply to question No. 3.
Khan Bahadur DURMAHOMED KHAN, Barakzai, Garhi Yasin.	No reply.
The PRESIDENT, District Local Board, Thar Parkar.	Considers that the practice obtaining at present should be continued, *i.e.*, the capacity of the soil and its outturn should be the determining factor for agricultural assessment.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	In his opinion the basis for revision of agricultural assessments is and should be the *profits* of agriculture. Observes that rental value is merely one of the guides to ascertain profits, but not the basis of assessment.
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	*Vide* replies to questions 1 to 3.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	No answer given in view of reply to question No. 3.
The PRESIDENT, District Local Board, Panch Mahals.	In his opinion agricultural assessments should be based on net profits.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	*Vide* reply to question No. 3.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	In his opinion agricultural assessments should be based on the quality of lands.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	In his opinion it would not be fair to base the land revenue payable by the small cultivating owner on the rents which non-cultivating landlords can screw out of their tenants. Observes that a fair land revenue system can only be based on a thorough knowledge and study of actual agricultural conditions, systems of land holding cultivation and credit and ecnomic condition of the cultivators in every case. Adds that records of actual rents cannot be used as a fair basis for taxation, because land is cultivated far beyond the margin of cultivation which will give reasonable standard of subsistence to the cultivator and the general level of the standard of life in certain communities is so low that it is not desirable to take from the community as a whole the resources represented by a fixed proportion of the local rental value of land. Makes the following suggestions :— "(1) the distribution of land revenue over different occupants in homogeneous areas should be based rather on real rent than on gross produce; (2) on the whole, revenue should be based on a graduated scale, a larger proportion being recovered where rents are high; (3) in calculating real rents for the purpose of comparing conditions in tracts of a different character, the general standard of living of the cultivating classes should be taken into consideration."

J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	States that agricultural assessments should be based on the net produce of the land, *i.e.*, the gross produce on a particular crop should be ascertained by actual experiment.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	*Vide* reply to question No. 2.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	No answer given in view of reply to question No. 3.
Mr. V. B. MARDHEKAR, Collector of Broach.	States that revision of assessments should be based as heretofore on the general results of the enquiry by the Settlement Officer as regards the evidence of assessment and their effect on the economic and agricultural condition of each tract and that he should utilise sale and rent statistics only as correctives and as a check to secure proper enhancement and proper distribution of the assessment between various groups. Observes that the underlying principle of the settlement in this Presidencey is the moderation of the State demand and that this moderation can be secured only if the economic conditions of the tract under revision are very fully reviewed and investigated, along with the value of the land as ascertained from an examination of sale and lease statistics.
The THAKORE SAHEB of Amod, Broach	Believes that the factors which the Survey Department after the Survey Act of 1865 selected as data for fixing the assessment were alright, though inferences derived from them were and are open to criticism.
The THAKORE SAHEB of Kerwada, Broach.	*Vide* reply to question No. 1.
The PRESIDENT, District Local Board, Broach.	*Vide* reply to question No 3.
R. B. A. U. MALJI, Broach	No answer given in view of reply to question No. 3.
Sardar R. B. MOTILAL CHUNILAL, Broach.	*Vide* reply to question No. 3
Mr. S. M. BHARUCHA, Collector of Thana.	No answer given in view of reply to question No. 3.
The PRESIDENT, Thasra Taluka Agricultural Association, Kaira.	*Vide* reply to question No. 3.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	States that agricultural assessments should not be based on rental value of the land, but they should be based on clear net produce which remains after deducting every sort of cost, including assessment which the land is required to pay to Government.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	No answer given in view of reply to question No. 3.

The CHAIRMAN, Borsad Taluka Agricultural Association, Kaira.	*Vide* reply to question No. 3.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	States that the Board is of opinion that assessment should be based on the crop yield of land received actually by the landlords.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	No answer given in view of reply to question No. 3.
The PRESIDENT, District Local Board, Bombay Suburban District.	No answer given in view of reply to question No. 3.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	No answer given in view of reply to question No. 3.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	No answer given in view of reply to question No. 3.
Mr. M. D. PATEL on behalf of the Khaicut, Canal Farmers, Taluka South-Daskroi (Ahmedabad).	In their opinion the Governmnt assessment should be levied on the net average produce arrived at after the deduction of the average cost of cultivation from the average gross produce of ten years. Suggest that amongst the persons entrusted with that work the non-official element should be predominant.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	*Vide* reply to question No 3.
The SECRETARY, Chudasama Girasia, Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	States that the Association approves of the present system of agricultural assessment, but wishes that the working of the Settlement Department should be more systematised and more effective method of popular control be introduced than at present, and suggests that an advisory committee in each taluka consisting of members of agricultural class or knowledge should be formed and its opinion should not be disregarded for reasons, very strong, and explained in full details.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	In his opinion agricultural assessments should be based according to the principles laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	*Vide* reply to question No. 2.
The PRESIDENT, of the Gujarat Landholders' Association of Kaira District.	*Vide* reply to question No. 3.
The PRESIDENT, Agricultural Association, Anand (Kaira).	In his opinion agricultural assessments should be based on the quality of lands and according to the net profit gained by the tenants.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	In his opinion agricultural assessments should be based according to the principles laid down in section 107 of the Code, *i.e*, income of land and the situation of land.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	Is unable to make any suggestions.

The PRESIDENT, Taluka Local Board, Mandvi (Surat).	No answer given in view of reply to question No. 3.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	No answer given in view of reply to questio No. 3.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	In his opinion agricultural assessments should be based on the net profits of agriculture.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	No answer given in view of reply to question No. 3.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	In his opinion agricultural assessments should be based at a fixed proportion of the profits of agriculture after deducting cost of cultivation and assessment.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	States that according to section 107 of the Land Revenue Code agricultural assessmefits may be based upon the net profit or at the most on the labour income.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	No reply.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	No answer given in view of reply to question No. 3.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	States that in the original settlement of Indapur (Poona District) the guiding principle was to determine with the assistance of those best skilled in agriculture and by the judgment and knowledge they possessed, what assessments an acre of each sort of soil could bear and that this principle is still sound and should be applied along with considerations for other factors such as prices, rents, cost of cultivation, communications, intrinsic value of land, etc. Observes that at present a Settlement Officer is expected to review fully every circumstance shown in the past revenue history, prices, markets, communications, rents, selling and letting and mortgaged value of land, vicissitudes of season and every other relevant fact indicating the incidence of the previous assessment and economic condition of the tract, that in a word the aim before a Settlement Officer, in fixing the assessments should be that after deducting the assessment there should be left to the proprietor or the cultivator of the soil that margin of profit that would enable him to save in the ordinary seasons and to meet the strain of exceptional misfortune. Recommends that as crop experiments were very useful in the past to Settlement Officers for studying past vicissitudes of season and economic conditoin of a tract, the assessment of which is to be revised, they should be made again as before.
The PRESIDENT, District Local Board, East Khandesh.	In his opinion agricultural assessments should be based on the unearned rental value in case of non-cultivating landlords alone, while in the case of cultivating owners they should be determined as suggested in answer to question No. 2.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	No answer given in view of reply to question No. 3.
The PRESIDENT, District Local Board, Sholapur.	*Vide* reply to question No. 3.

The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	*Vide* reply to question No. 3.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	No answer given in view of reply to question No. 3.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	*Vide* reply to question No. 3.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	In his opinion agricultural assessments should be based on selling value, mortgage with possession value, prices, communications and gross and net profits.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	*Vide* reply to question No. 3.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	In his opinion agricultural assessments should be based in terms of a definitely calculated fraction of the produce or net profits therefrom.
Mr. J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	Considers that rental values should be supplemented and corroborated by sale values and by the prices of the staple crops grown, especially in areas where rents are paid in kind. Remarks that other considerations, such as the amount of cultivable land allowed to lie waste and the difficulty or ease with which the revenue is collected though of minor importance, have their significance for the Settlement Officer.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	In his opinion agricultural assessments should be determined in terms of a definitely calculated fraction of the produce or net profits therefrom.
Mr. A. O. KOREISHI, Collector of West Khandesh.	No answer given in view of reply to question No. 3.
The PRESIDENT, District Local Board, West Khandesh.	In his opinion agricultural assessments should be based on the profits of agriculture.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	No reply.
The PRESIDENT, District Local Board, Shahada (West Khandesh).	No answer given in view of reply to question No. 3.
The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh).	In his opinion assessments should be based on the average profits of agriculture calculated according to the yields accrued during the last 10 years.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	*Vide* reply to question No. 3.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur.)	Suggests that after deducting expenses incurred on account of cultivation from the total produce of the land, 1/6th of the remaining should be fixed as land assessment.
The PRESIDENT, District Local Board, Nasik.	No answer given in view of reply to question No. 3.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	*Vide* reply to question No. 3.
The PRESIDENT, Agricultural Association, Baramati (Poona).	In his opinion assessment should be fixed taking into consideration the economic condition of the landholder and other circumstances also detailed in the general remarks.

The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	In his opinion assessment should be fixed on the value of land and the real profits derivable therefrom and also on the economic condition and other circumstances attendant on the agriculturists generally.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh).	In his opinion the land assessment should be based on the net crop yield arrived at by deducting the cost of cultivation from the gross produce.
The PRESIDENT, Taluka Local Board, Sholapur.	In his opinion agricultural assessment should be based on the net income of agriculture.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	In his opinion agricultural assessments should be based upon the value of land and the profits of agriculture.
The PRESIDENT, Agricultural Association, Junnar (Poona).	*Vide* reply to question No. 3.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association, Dhulia (West Khandesh).	*Vide* reply to question No. 3.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	In his opinion the system already existing is agreeable.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	In his opinion agricultural assessments should be based on the net profits realised from the total produce of lands after deducting therefrom expenses incurred on account of cultivating the same.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	No answer given in view of reply to question No. 2.
J. MONTEATH, Esq., I.C.S., Collector of Poona.	No reply.
	SOUTHERN DIVISION.
R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	In his opinion agricultural assessments should be based on the value of the outturn, rent being used only as a means of judging what value is expected and the certainty of its realisation.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	*Vide* reply to question No. 2.
The PRESIDENT, Shri Shahu Bramhaneta, Swaraj Sangha, Ratnagiri.	*Vide* reply to question No. 2.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	No answer given in view of reply to question No. 3.
The PRESIDENT, District Local Board, Khanapur (Belgaum).	In his opinion agricultural assessments should be based upon the average net produce.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	In his opinion agricultural assessments should be based on actual net profit.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	*Vide* reply to question No. 3.
R. G. GORDON, Esq., I.C.S. Collector of Bijapur.	*Vide* reply to question No. 3.
The PRESIDENT, District Local Board, Bijapur.	Considers that assessment should be based on the average production in the land for the last five years: valuation of crops to be made on the value as existing in each of those five years.

The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	In his opinion agricultural assessments should be based on the nature of the soil which is divided into four classes as shown below in his part of the country :— (1) Deep and hard black soil, fit to grow wheat and any other crop. (2) Shallow and soft black soil or red muddy soil, capable of growing any crop except wheat. (3) Red or sandy soil capable of growing only the earlier crops. (4) Hard murum soil capable of yielding only bajri and "mookani".
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	In his opinion the agricultural assessment should be based on the productivity of the particular lands.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	*Vide* reply to question No. 3.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	States that the existing comprehensive system is preferred by the people, as it takes into account the rental value and all other factors on the principle of assessments.
The PRESIDENT, District Local Board, Kanara.	*Vide* reply to question No. 3.
The PRESIDENT, Taluka Local Board, Bijapur.	In his opinion agricultural assessments should be based on the quality of the land as determined by survey officers.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	In his opinion agricultural assessments should be based on the present considerations, soil fertility, climate, local advantages and proximity to markets, etc.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	In his opinion agricultural assessments should be based upon the net produce of the fields.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	No answer given in view of reply to question No 3.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	*Vide* reply to question No. 3.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	*Vide* reply to question No. 3.
The PRESIDENT, District Local Board, Kolaba.	No answer given in view of reply to question No. 3.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	*Vide* reply to question No. 3.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	*Vide* reply to question No. 3.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	No answer given in view of reply to question No. 3.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	*Vide* reply to question No. 3.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	In his opinion assessment may be fixed on the profits of land.

The PRESIDENT, Taluka Local Board, Indi (Bijapur).	In his opinion assessment may be fixed on the profits of land.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	*Vide* reply to question No. 3.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	No answer given in view of reply to question No. 3.
The PRESIDENT, District Agricultural Association, Dharwar.	*Vide* reply to question No. 3.

Question No. 5.—**Should any distinction be made between cultivating and non-cultivating landlords in fixing the assessment ?**

Name of officer or non-official gentleman.	Reply.
SIND.	
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	In his opinion no distinction should be made in fixing the assessment between cultivating and non-cultivating landlords, but that a distinction ought to be made as regards liability to income-tax.
K. B. JAN MAHAMAD Khan, Sind	Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Pano Akil	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	In his opinion some distinction may be made between cultivating and non-cultivating landlords in fixing the assessment, though there will be a great difficulty in devising a definition which brings out the difference.
SYED MAHOMED KAMIL SHAH, PRESIDENT, Zamindars' and Jagirdars' Association, Tando Division.	In his opinion no distinction should be made between the cultivating and non-cultivating zamindars. Remarks that such a distinction in Sind is utterly out of question for obvious reasons.
The PRESIDENT, District Local Board, Larkana.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing assessment.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing assessment.
The PRESIDENT, District Local Board, Hyderabad.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion there should be no distinction between cultivating and non-cultivating landlords in fixing assessment.
Mr. MAHOMED JAFFER KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	In his opinion on distinction should be made between cultivating and non-cultivating landlords in fixing assessment.
Mr. UDHARAM Shewakram, Zamindar, Moya, Hyderabad (Sind).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment. Observes that apart from the fact that the maintenance of distinction between classes is generally undersirable, lands held by cultivating classes are constantly passing to non-cultivators and *vice versa*. Remarks that separate rates of assessments for cultivating and non-cultivating classes will therefore lead to great confusion and mischief at the hands of the subordinates.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

SHAIKH GHULAM MUHAMMAD MIR MUHOMAD, Retired Deputy Collector, Shikarpur.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	In his opinion such a distinction would be undesirable.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	Sees no necessity of making any distinction between cultivating and non-cultivating landlords and remarks that the distinction will not bear good.
The PRESIDENT, District Local Board, Sukkur.	Does not consider it necessary to make any distinction between cultivating and non-cultivating landlords.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Replies as follows :—Theoretically it is desirable to discriminate in favour of the cultivating holder and against the landlord who is a mere rent taker, but in practice it is difficult. The same man may be a cultivator of some lands and a mere rent taker for others, or he may co-operate with his tenants in some matters and not in others. There might very well be however some discrimination against the absentee landlord, the man who does not live on his lands and does not do anything towards cultivating and improving them himself."
Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	Considers that properly speaking the non-cultivating landlord should pay more assessment, because in such holdings no improvements as a rule are effected and such men having more than one interest and being almost gainers even in the event of the failure of the crop should in justice pay more to the estate than those who cultivate their lands themselves.
Mr. HIRANAND KHEMSING of Hyderabad.	In his opinion a distinction between a cultivating and non-cultivating landlord is neither desirable nor practical.
K. B. DURMAHOMED KHAN, Barakzai, Garhi Yasin.	No reply.
The PRESIDENT, District Local Board, Thar Parkar.	States that if some distinction is marked between the two classes, the zamindars will give up taking personal pains and resort to cultivation by Haris.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	States that assessment on land should have nothing to do with the status of the occupant, that there would be great practical difficulties in classifying cultivating and non-cultivating occupants and that such a distinction would also be contrary to the equitable principles of taxation.

The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	Is not in favour of making any distinction between cultivating and non-cultivating landlords, for the lands often pass and repass between the two during the currency of the assessment period. Remarks that if the people find that any particular class is being favoured, they will create decrees to show that their lands are in the hands of the favoured class.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	Is in favour of making a distinction between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, District Local Board, Panch Mahals.	In his opinion no distinction should be made between cultivating and non-cultivating landlords, as the land would change hands not unfrequently between the two classes during the currency of the assessment period.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	States that there should be no distinction between the two classes for the purposes of fixing the assessment, because the lands are likely to change hands between them, and the tenants of the non-cultivating class will have to suffer most by the distinction. Adds that any distinction in the rate of assessment will cause discontent and trouble and should therefore be avoided.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing assessment.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment, because it could not be maintained.
J. W. SMITH, Esq., I.C.S., Collector of Kaira.	States that no practical distinction is possible between cultivating and non-cultivating landlords, and any distinction that might be made would immediately lead to every kind of fraud in order that advantage might be taken of the lower rate of assessment to the grave detriment of public revenues.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
Mr. V. B. MARDHEKAR, Collector of Broach.	Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The THAKOR SAHEB OF AMOD, Broach.	Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The THAKOR SAHEB OF KERWADA, Broach.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment. Observes that the net effect of such method, if adopted, is sure to discourage an energetic landlord from improving his cultivation, for he will fear that as soon as he cultivates his lands, the assessment will increase. Remarks that it is also open to question, whether the State can, with any justification, have a right in the increase towards which it has contributed nothing.

The PRESIDENT, District Local Board, Broach.	Is of opinion that no distinction should be made between cultivating and non-cultivating landlords in fixing assessments, but that the profits of the non-cultivating landlords should be made taxable to income-tax.
R. B. A. U. MALJI, Broach.	Considers that a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment, because rental value does not necessarily mean the actual rents reserved by leases.
Sardar R. B. MOTILAL CHUNILAL, Broach.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment, because it will at once bring down the monetary value of the land, the non-cultivating landlord will enhance the rent and if the tenant is unable to afford it, he will throw up the tenancy and become a day-labourer. Adds that it will also immediately affect the credit of the cultivators who will not be able to get loans on the security of their lands on the present valuation and rate of interest.
Mr. S. M. BHARUCHA, Collector of Thana.	In his opinion it is impracticable to introduce any such distinction in practice, though the non-cultivating landlord does not deserve much sympathy. Observes that these two classes are constantly changing and in order to give effect to any distinction of this kind, elaborate records may have to be maintained and the practical benefit may after all be very small.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	In his opinion no distinction between cultivating and non-cultivating landlords seems necessary.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	Is of opinion that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Is not in favour of drawing any distinction between cultivating and non-cultivating landlords.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	In his opinion no distinction is necessary between cultivating and non-cultivating landlords in fixing the assessment.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Does not think that any distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, District Local Board, Bombay Suburban District.	Does not think that any distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	In his opinion there is no necessity of making any distinction between cultivating and non-cultivating landlords in fixing the assessment.
Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South Daskroi (Ahmedabad).	In his opinion no distinction should be made between the cultivating and non-cultivating landlords.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	Considers that a distinction between cultivating and non-cultivating landlords is not at all desirable because it would be a cumbrous and almost a difficult task to distinguish between cultivating and non-cultivating landholders.
The PRESIDENT, Taluka Local Board, North-Salsette (Thana).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT Taluka Local Board, Nadiad (Kaira).	Does not consider that any distinction should be made between cultivating and non-cultivating landlords.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	In his opinion there should be no such distinction between cultivating and non-cultivating landlords in fixing the assessment, because the percentage of non-cultivating occupants is extremely small in the Kaira District which is between 3 to 5 only and hence it is impolitic to make the suggested innovation.
The PRESIDENT, Agricultural Association, Anand (Kaira).	In his opinion there should be no distinction between the cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	In his opinion there should be no distinction between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
CENTRAL DIVISION.	
C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	In his opinion no distinction should be made between the cultivating and non-cultivating landords in fixing the assessment. Observes that the landowner who lets his land to another is a non-cultivating landlord as regards that land and there is no reason to make distinctions between him and other persons who invest money in land.

Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	In his opinion if agricultural assessments are based at a fixed proportion of the profits of agriculture, it is not necessary to make any distinction between cultivating and non-cultivating landlords.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	In his opinion a distinction should be made between cultivating and non-cultivating landlords as it will go to some extent to prevent the increase of absentee landlordism. Observes that if higher assessment is proposed, the landlord will shift it to the tenant. Thinks that a separate tax, something like income tax, may be levied on the rent received by absentee landlords.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	States that in the opinion of the Association there should be no distinction between cultivating and non-cultivating landlords.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	States that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, District Local Board, East Khandesh.	In his opinion a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
C. A. BEYTS, Esq., O.B,E.. I.C.S., Collector of Nasik.	In his opinion it is impossible to make any distinction between cultivating and non-cultivating landlords, as the line of demarcation is very vague and as landlords assist in cultivation in varying degrees.
The PRESIDENT, District Local Board, Sholapur.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	Considers that in fixing the assessment no distinction should be made between cultivating and non-cultivating landlords.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	In his opinion no distinction should be made in fixing assessment between cultivating and non-cultivating landlords.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	Does not think that there is any necessity of making a distinction between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Deccan Dumaldars Sabha, Poona.	Does not consider that any distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	In his opinion a distinction between cultivating and non-cultivating landlords is undoubtedly desirable, especially in tracts such as the Konkan (*e.g.*, Kolaba District) where the absentee landlord is a great evil and a distinct check on any progress towards improvement of agriculture. Observes :— "At the same time I am very doubtful whether the distinction is feasible in practice. It would probably result in an enormous crop of bogus entries in the Record of Rights and all kinds of difficult claims for exemption from the higher rate and the additional amount would almost certainly be exacted by the landlord from his tenant".
The PRESIDENT, Taluka Local Board, Haveli (Poona).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
Mr. A. O. KOREISHI, Collector of West Khandesh.	Considers that no distinction should be made between cultivating and non-cultivating landlords, as it will be factitious as well as fictitious and complicate the Land Revenue System. Remarks that moreover lands change hands and pass from cultivating to non-cultivating landlords and *vice versa* and that such a distinction will involve endless hair-splitting, as part of a field may be cultivated through tenants and part through the employment of servants, etc.
The PRESIDENT, District Local Board, West Khandesh.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	Considers that a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	In his opinion there should be no such distinction as cultivating and non-cultivating landlords.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	States that the Board does not favour the opinion of making the distinction between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, District Local Board, Nasik.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment. Suggests that cultivating landholders with less than 5 acres of land should be exempted from assessment except local cess.

The PRESIDENT, Agricultural Association, Baramati (Poona).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	In his opinion no distinction should be made between cultivating and non-cultivating landlords except in the term in which each is styled as a tenant and landlord.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Sholapur.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Agricultural Association, Junnar (Poona).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association. (W. K.).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	In his opinion there appears no necessity of making distinction between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	States that in case the principle of fixing the assessment permanently is not accepted, the cultivating class should be shown some leniency.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	In his opinion it is desirable that there should be a distinction between the cultivating and non-cultivating landlords. Considers that *bona-fide* cultivators ought to be protected from rackrenting at the hands of superior holders and observes that there is no reason why superior holders should not part with a share of their surplus profits, if any, in favour of Government.
The PRESIDENT, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri.	Does not think that there shall be any distinction between the cultivating and non-cultivating landlords, since a cultivating landlord gets two-thirds of the gross income for his labour, while a non-cultivating landlord is to pay one-fourth of his net income.

The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	In his opinion a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	In his opinion a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment. Observes that any such distinction would render a land assessment quite impracticable for obvious reasons and would convert it into an income tax varying with the individual in possession of the land. Adds that any such law could easily be evaded and the confusion in accounts would be so terrible as to render the administration of land revenue quite impossible.
The PRESIDENT, District Local Board, Bijapur.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	Considers that a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	Considers that any distinction between cultivating and non-cultivating landlords is unfair and inconvenient.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, S. D.	Is in favour of distinction between cultivating and non-cultivating landlords. Observes that present proprietorship generally means better cultivation and more production and that it also means higher profits and more revenue to the State. Remarks that concession to the cultivating landlords is likely to stimulate agricultural industry by penalising idleness and that the concession may also attract more intelligent class of men with better means to farming. Suggests that the non-cultivating landlord should be made to pay 25 per cent. more than the cultivating landlord.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	States that they are not for the distinction between cultivating and non-cultivating landlords in fixing the assessment or any other distinction, the principle being unsound and impracticable in economics.
The PRESIDENT, District Local Board, Kanara.	Considers that no distinction should be made between a cultivating and non-cultivating landlord, as it would amount to taxing labour in both cases.
The PRESIDENT, Taluka Local Board, Bijapur.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	In his opinion no distinction should be made between cultivating and non-cultivating landlords.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	States that the Association is of opinion that there is no reason to make a distinction between cultivating and non-cultivating landlords in fixing the assessment.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	Thinks that it would be a mistake to attempt to make any such distinction as cultivating and non-cultivating landlords.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, District Local Board, Kolaba.	In his opinion no distinction should be made between cultivating and non-cultivating land lords in fixing the assessment.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	In his opinion no distinction should be made between cultivating and non-cultivating classes of agriculturists.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	In his opinion no distinction should be made between cultivating and non-cultivating land lords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	In his opinion no distinction is necessary between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	In his opinion no distinction is necessary between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	Observes that it would be very difficult to come to any distinction, because a cultivating landlord may not cultivate his field in the next year or a non-cultivating landlord may take up his cultivation next year.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

Question No. 6.—**If so, what distinction do you propose ?**

Name of officer or non-official gentlemen.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	*Vide* reply to question No. 5.
K. B. JAN MAHAMAD KHAN, Sind	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Pano Akil.	No answer given in view of reply to question No. 5.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Is of opinion that cultivating landlords should be charged half the usual settlement rates in canal and river irrigated tracts and exempted from assessment altogether in barani and well-irrigated tracts such as Kohistan of the Karachi and Tatta talukas. Considers that just as incomes under Rs. 2,000 per annum are exempted from the income tax, so holdings up to 20 acres in extent, provided they are cultivated by the landlords themselves may be exempted from payment of the land assessment. Observes: "When non-agriculturists who do not enjoy large incomes are exempted from paying any taxes to the State, I see no reason why small peasant occupants who generally live from hand to mouth should not be allowed similar relief. A poor person investing in land and starting as a peasant occupant should not be placed in a worse position so far as contribution to the State is concerned than another who invests in some petty trade and starts a small shop. I make distinction between Canal and river irrigated tracts on the one hand and barani and well irrigated tracts on the other because Government ought to take something even from poor and small land owners with a view to meet expenses incurred on the maintenance of canals and river bunds.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	No answer given in view of reply to question No. 5.
The PRESIDENT. District Local Board, Larkana.	No answer given in view of reply to question No. 5.
S. H. COVERNTON, Esq, I.C.S., Collector of Hyderabad.	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, Hyderabad.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Hyderabad.	Proposes no distinction.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	No answer given in view of reply to question No. 5.
Mr. UDHARAM SHEWAKRAM, Zamindar Moya, Hyderabad.	Proposes no distinction.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	No answer given in view of reply to question No. 5.

R. E. Gibson, Esq., I.C.S., Collector of Sukkur.	No answer given in view of reply to question No. 5.
Shaikh Ghulam Muhammad Mir Muhammad, Retired Deputy Collector, Shikarpur.	No answer given in view of reply to question No. 5.
K. B. Chakarkhan Suhrani, Zamindar, and President, Taluka Local Board, Kandkot.	No answer given in view of reply to question No. 5.
A. S. V. Acott, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	No answer given in view of reply to question No. 5.
Hamid A. Ali, Esq., I.C.S., Collector of Thar Parkar.	No answer given in view of reply to question No. 5.
The Secretary, Muslim Zamindars' Association, Mirpurkhas.	No answer given in view of reply to question No. 5.
The President, District Local Board, Sukkur.	No answer given in view of reply to question No. 5.
N. H. Hey, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Would suggest fixing the general rate of assessments with a view to securing the State a fair proportion of the landlord's rents and then allowing a rebate, say of an anna in the rupee or so, to the holder who could prove that he lived on and took an active personal part in the actual cultivation of any land.
Mr. Gulmahomed Abdur Rehman, Deputy Director of Agriculture, Sind.	In his opinion the non-cultivating landlords should pay 10 per cent. more than the prevailing rate of assessment.
Mr. Hiranand Khemsing of Hyderabad.	No answer given in view of reply to question No. 5.
K. B. Durmahomed Khan, Barakzai, Garhi Yasin.	No reply.
The President, District Local Board, Thar Parkar.	Proposes no distinction.

Northern and Bombay Suburban Divisions.

J. H. Garrett, Esq., I.C.S., Collector of Ahmedabad.	No answer given in view of reply to question No. 5.
The President, Taluka Local Board, Kalol (Panch Mahals).	No answer given in view of reply to question No. 5.
The President, Taluka Local Board, Dohad (Panch Mahals).	Considers that the cultivating landlords should be given some relief by exempting a minimum rental from assessment in the case of uneconomic holdings on the lines of income exemptions of Rs. 2,000 per annum granted in the Income-tax, the industrial and commercial counter part of agrarian taxation.
The President, District Local Board, Panch Mahals.	No reply.
The President, Inamdars and Talukdars' Association, Panch Mahals.	*Vide* reply to question No. 5.
The President, Taluka Local Board, Anand (Kaira).	No answer given in view of reply to question No. 5.
A. M. Mcmillan, Esq., I.C.S., Collector of Surat.	No answer given in view of reply to question No. 5.

J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	No answer given in view of reply to question No. 5.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Does not propose any distinction.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	No answer given in view of reply to question No. 5.
Mr. V. B. MARDHEKAR, Collector of Broach.	Proposes no distinction.
The THAKOR SAHEB of AMOD, Broach.	No answer given in view of reply to question No. 5.
The THAKOR SAHEB of KERWADA, Broach.	*Vide* reply to question No. 5.
The PRESIDENT, District Local Board, Broach.	*Vide* reply to question No. 5.
R. B. A. U. MALJI, Broach.	In his opinion the distinguishing feature ought to be that in no case 50 per cent. of the rent should be levied as assessment.
Sardar R. B. MOTILAL CHUNILAL, Broach.	*Vide* reply to question No. 5.
Mr. S. M. BHARUCHA, Collector of Thana.	Would not propose any distinctions except those suggested in reply No. 1.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	No answer given in view of reply to question No. 5.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	No answer given in view of reply to question No. 5.
The CHAIRMAN, Borsad Taluka Agricultural Association, (Kaira).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	No answer given in view of reply to question No. 5.
Mr. F. A. C. REBELLO, Late Deputy Accountant General, Bombay.	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, Bombay Suburban District.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	No answer given in view of reply to question No. 5.
Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South Daskroi (Ahmedabad).	No answer given in view of reply to question No. 5.
Mr. R. B. PATEL, Late Director of Agriculture, Baroda.	No reply.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	No reply.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	No answer given in view of reply to question No. 5.

The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	No answer given in view of reply to question No. 5.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	No answer given in view of reply to question No. 5.
The PRESIDENT, Agricultural Association, Anand (Kaira).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	No answer given in view of reply to question No. 5.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	No reply.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	*Vide* reply to question No. 5.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	*Vide* reply to question No. 5.
The PRESIDENT, Agricultural Association, Edlabad (E. K.)	No reply.
The PRESIDENT, Taluka Local Board, Karjat, (Ahmednagar).	No answer given in view of reply to question No. 5.
Sardar K. V. JOSHI, Retired Deputy Collector, (Ahmednagar).	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, East Khandesh.	In his opinion a distinction should be made as pointed out in reply to question No. 2.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, Sholapur.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	Proposes no distinction.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	No answer given in view of reply to question No. 5.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	No answer given in view of reply to question No. 5.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Jalgaon (E. K.)	No answer given in view of reply to question No. 5.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	No answer given in view of reply to question No. 5.

J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	Has no distinction to propose as it does not seem feasible.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	No answer given in view of reply to question No. 5.
Mr. A. O. KOREISHI, Collector of West Khandesh.	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, West Khandesh.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Sindkheda (W. K.)	Considers that when a landlord is himself a cultivator and has no other means to maintain except land, the assessment should be fixed according to the circumstances and nature of soil, that when the holder of land does not cultivate a land himself but leases it to others, the assessment should be fixed greater than the former, provided that he should be an income-tax payer, a millowner or a business man, as he has got such means to maintain besides like those.
The PRESIDENT, Taluka Local Board, Shahada (W.K.).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Dhulia (W.K.).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Nandurbar (W.K.)	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, Nasik.	No answer given in view of reply to question No. 5.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	No answer given in view of reply to question No. 5.
The PRESIDENT, Agricultural Association, Baramati (Poona).	In his opinion assessment should be based on the distinction of lands, *i.e.*, it should be based on the calibre or yielding capacity of the land.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	Proposes that the assessment should be fixed on the productive capacity of the lands as ascertained from the classification records and also on the situation of the lands as near or distant from the village or bazar town, *i.e.*, the facilities for marketing the produce. Suggests that the present method of fixing the assessment should be allowed to be continued.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (E.K.).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Sholapur.	No reply.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	No answer given in view of reply to question No. 5.
The PRESIDENT, Agricultural Association, Junnar (Poona).	No answer given in view of reply to question No. 5.

The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W.K.).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Sakri (W.K.).	No answer given in view of reply to question No. 5.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	Considers that the cultivating class should have to pay $\frac{1}{3}$th of the assessment less than that payable by non-cultivating class.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	No reply.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E. I.C.S., Collector of Kanara.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	*Vide* reply to question No. 5.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Thinks that cultivating landlords should be assessed at a higher rate, *i.e.*, by 25 per cent.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	No answer given in view of reply to question No. 5.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	Is of opinion that the assessment should be the same, but that there should be a separate tax in addition.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	No answer given in view of reply to question No. 5.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	*Vide* reply to question No. 5.
The PRESIDENT, District Local Board, Bijapur.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	*Vide* reply to question No. 5.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	No answer given in view of reply to question No. 5.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, S. D.	*Vide* reply to question No. 5.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, Kanara.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Bijapur.	No answer given in view of reply to question No. 5.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	No reply.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	No answer given in view of reply to question No. 5.

The PRESIDENT, Khoti Association, Chiplun (Ratnagiri),	No answer given in view of reply to question No. 5.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	No reply.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	No reply.
The PRESIDENT, District Local Board, Kolaba.	No reply.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	No answer given in view of answer to question No. 5.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	No answer given in view of reply to question No. 5.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	No answer given in view of reply to question No. 5.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	No answer given in view of reply to question No. 5.

Question No. 7.—**What, in your opinion, is the best means of arriving at the rental value of lands ?**

Name of officer or non-official gentleman.	Reply.
SIND.	
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	States that the rental value of land (based upon leases for cash) cannot be arrived at and that in Sind, for practical purposes, it is an abstraction without meaning.
K. B. JAN MAHAMAD KHAN	In his opinion the best means of arrivng at the rental value of lands is the quality of soil, nature of its cultivation and its productivity and quantity of water it commands from the canal on which it depends.
The PRESIDENT, Taluka Local Board, Pano Akil.	Does not answer the question.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	States that a workable method of arriving at the rental value of lands is given in paragraphs 9-13 of the Commissioner's Special Circular No. 34.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that he prefers to omit the use of the phrase " rental value " and to stick to the phrase " net profit of land ", that so far as the case of Sind is concerned, the best method of ascertaining the " net profit " is to carry out crop experiments either of each survey No. which is the unit of assessment or, of each zamindar's holding, in his presence, with the aid of two Amins, of good and bad land, that after the gross produce is so determined, the cost of cultivation should be fairly and liberally calculated with the aid of the same agency and deducted out of the gross produce, and that this will be the " net profit " which will be even higher than " rental value ". Observes that from the Government point of view, a share of " net profit " is more favourable than the share of rental value.
The PRESIDENT, District Local Board, Larkana.	In his opinion the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement excluding years of abnormal prices.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	In his opinion the best means of arriving at the rental value of lands is from a consideration of the average range of prices in the past and their probable trend in the future, so far as this can be conjectured, the average yield of land, so far as this can be discovered at the time, so far as produced rents are concerned, and the prevailing rate of cash rents where cash rents are in vogue, together with a consideration of the factors which are likely to produce any probable change in those rents, or in the case of produce rents in their cash value in the near future.
The PRESIDENT, District Local Board, Hyderabad.	In his opinion the best means of arriving at the rental value of lands is to ascertain real rents paid by tenants to landlords.

The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion an examination of *khasras, i.e.*, batai books of the landlords, taking into consideration the average produce of good and bad crop during the current settlement period would be the best means to arrive at the rental value of the lands, when the rental is realised by batai share, but when the rental is realised in money, *i.e.*, by lapo, the average lapo realised on good and bad land, should be taken into consideration.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	Is of opinion that the use of words "rental value" should be altogether omitted from the process of assessment to be carried out in Sind and that experiments on the net value should be conducted with the aid of two Amins.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	In his opinion the best means of arriving at the rental value obtained in kind, as it is done in Sind, is to ascertain actual produce of an acre by experiment carried on in every deh in consultation with the zamindars by selecting the best as well as the worst produce and thereby striking the mean outturn per acre. Suggests that the zamindar's share can be struck according to the prevailing system of batai, that from this the actual cost of cultivation should be deducted and this should include every item of expenditure, clearance, reaper's dues, various artisans' dues, maintenance of horses, patwaris, etc., etc. Observes that the net profit of the zamindar will thus be clear.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	In his opinion the best means of arriving at the rental value of land is to find out the rents actually paid by a tenant (which includes a lessee) during the five normal years immediately preceding a revision of settlement and taking the average.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	In his opinion the best means of arriving at the rental value of lands is by ascertaining the produce rent.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	In his opinion the best means of arriving at the rental value of lands is to examine the account books of the persons, who take up lands on lease.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.	In his opinion the following items should be taken into consideration in arriving at the rental value of lands : (1) market value of grain, (2) conveniences of water supply, (3) amount of the profits derived from the land, (4) on certain surroundings such as proximity of big markets where the grain could be sold.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, U. S. Frontier.	In his opinion the best means of arriving at the rental value of lands is considerations of quality of soil, nature and cost of cultivation, productiveness and value of produce, method of irrigation, availability of water, etc. Remarks that crop experiments are useful.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	States that agricultural assessment is determined in Sind by taking into consideration the following facts, *viz.*, (1) quality of soil, (2) facility of water supply, (3) estimated outturn, (4) prices, (5) economic condition of the people and (6) communications. States that these principles are quite suitable for conditions of Sind and considers that the Record of Rights would generally be a fair guide for ascertaining rental value.

The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	Considers that the rental value is unnecessary when the net produce is proposed to be taken into account.
The PRESIDENT, District Local Board, Sukkur.	States that the rental value is not required at all for reasons explained in reply to question No. 3.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	*Vide* reply to question No. 8.
Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	In his opinion the best means of arriving at the rental value of lands is by means of carefully conducted crop experiments and also by the prevailing rate of rent or " Grio " as is charged by landlords to tenants.
Mr. HIRANAND KHEMSING of Hyderabad ..	Replies as follows :—" By rental value I understand the actual rent which a willing lessee will be prepared to pay to a willing landlord in the open market. In Sind leases of agricultural land are very rare. Zamindars mostly have their lands cultivated by haris on the batai system. Where leases are executed, they afford a sure index of the rental value. Where land is cultivated on the batai system, the share of the zamindar represents to him the cost of clearance and bund work, wages paid to kamdar, karara and wahi, stable expenses, the interest on capital spent on the field work, and many other sundry expenses. Over and above these is his own charge for supervision. The balance will represent the rental value of land. To find out this real rental value it is essential that an independent tribunal should assess the gross produce and the cost of cultivation. On this tribunal both the Government and the zamindar should be represented. An umpire will serve as a check on the vagaries of both. Unless a tribunal of this kind is set up, the fixity of the rental value by a Settlement Officer is a mockery and a delusion."
K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin.	No reply.
The PRESIDENT, District Local Board, Thar Parkar.	Observes that the practice of giving lands on rent is very rare in Sind and its introduction will not be a welcome one.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	Observes that the form of this question appears to be appropriate only in case the answer to question 3 was in the affirmative. States :—" There is no great difficulty in ascertaining the rental value of land. But this is not the true aim of a Settlement Officer's inquiries. At the risk of repeating myself *ad nauseam*, I assert that the aim is to ascertain the profits of agriculture and that the inquiry into rental value is merely a step towards that end. "
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	States that no general principles can be laid for dertermining what is the real rent and that individual cases have to be examined carefully for determining the real rent from agriculturists and assessment point of view.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	Considers that in the absence of *Pahani* Patraks, the Record of Rights or the Registration Office would be the means of ascertaining the rental value.

The PRESIDENT, District Local Board, Panch Mahals.	In his opinion there are no best means of arriving at the rental value of land as rents are fixed according to the self interest of each individual.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	Refers to the reply to question No. 3 and adds that inquiries from the holders of the lands in the vicinity will also help us in arriving at an approximate rent. Remarks that no hard and fast rules can be laid down for the purpose.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	In his opinion the best means of arriving at the rental value of lands is by calculating the rents of lands for the previous ten years.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	Considers that the best means of arriving at the rental value of lands is from records of actual money rents, combined with a study of the system of landholding and cultivation and a scientific study of the productivity of lands of different types. Remarks that without a thorough knowledge of the latter, the mere figures of rents paid will not give direct information as to the true surplus of the nature of economic rent.
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	*Vide* reply to question No. 3.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	States that rental value of lands depends upon several things and no definite rule or rules can be laid down to fix it.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	In his opinion the best means of arriving at the rental value of lands is as follows:— "All the legitimate expenses of cultivation including the assessment should be deducted. One-third of the net profits in the case of good lands and one-fourth or one-fifth in the case of inferior lands should be taken as equivalent to the rental value."
Mr. V. B. MARDHEKAR, Collector of Broach.	Considers that the best means of arriving at the rental value of land is to collect the statistics from the existing Record of Rights as laid down in the instructions to Settlement Officers (page 394, Vol. II, Survey and Settlement Manual). Observes that as a matter of fact rent statistics are collected for each period of ten years during the currency of an expiring settlement, abnormal years being excluded. States that in revising the assessment, prevailing rents in the various groups in the last ten years are taken as a guide and considers that there is no necessity to improve upon the present practice followed by survey officers under the instructions of Government.
The THAKOR SAHEB OF AMOD, Broach ..	Knows no satisfactory method to serve as a basis for fixing assessments.
The THAKOR SAHEB OF KERWADA, Broach.	*Vide* reply to question No. 5.
The PRESIDENT, District Local Board, Broach.	In his opinion the best means is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement excluding years of abnormal prices, and suggests that the preceding ten years should be taken into account for this purpose.

R. B. A. U. MALJI, Broach.

States that subject to his reply to question No. 18, the last ten years' average should be the basis in the case of non-cultivating landlords, that this should be verified with the Records of Rights, that in the case of actual cultivators the rental value should be based on the income estimated by the Panch consisting of one Member of the Legislative Council for the district, one taluka local board member, one cultivator's representative elected by the village in the presence of an officer appointed by the Collector not inferior in rank to a Circle Inspector, and one representative of the Agricultural Department to be nominated by the Director of Agriculture or his Deputy with the Sub-Divisional Officer as Sir Panch.

Sardar R. B. MOTILAL CHUNILAL, Broach.

Replies that he has already stated in the answer to question No. 3 that the rent is not fixed on the basis of profits.

Mr. S. M. BHARUCHA, Collector of Thana.

In his opinion the rental value should be determined by actual collection of reliable statistics, that care should be taken over their collection, as besides the payment of paper-rent, various " haks " are customarily collected by landlords in many tracts.

The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).

States that the rental value of lands and the maximum rate of it should be arrived at in the following manner :—

" (*a*) the rental value of lands rented on assessments in cash should be fixed at the average of the past ten years' total;

(*b*) where the rent is levied in kind, the figures of the produce accrued to the landlords in the past ten years should be ascertained by a local inquiry or from the accounts of the landlords if they are available and are reliable and the cost of management, manure, etc., should be deducted therefrom. An average of the net produce (of ten years) thus obtained should then be taken;

(*c*) the average thus arrived at should be taken as the maximum rental value;

(*f*) after the rental value is settled as above the maximum rate of it should be fixed as under :—

(1) The market value of the best agricultural lands in the village should be ascertained by a local inquiry and from the records. In ascertaining it, the lands to which higher value may be set on account of their usefulness for house sites at that time or in the near future, should be left out of consideration.

(2) Interest at 6 per cent. on that market value should be calculated and that amount should be deducted from the rental value. 10 per cent. of the figure thus left should be taken as the maximum rate of it."

The PRESIDENT, Taluka Local Board, Mahim (Thana).

States that as the term rental value is a very wide term and is capable of having two or more meanings to it, it is not possible to answer this question.

W. C. TUDOR-OWEN, Esq., I.C.S., Collector of Panch Mahals.	No reply.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Considers that the sure test to find out the real rental value of lands is first to find out the gross produce of lands, of which 3/5th portion would go for the labour and other charges of cultivation, while the remaining 2/5th share should be taken as a fair share for the ownership of lands and that this 2/5th share of the gross produce should be taken as the rental value of lands.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	States that the Board suggests that out of the total crop-yield 2/3rd should be considered as cost and labour and 1/3rd should be treated as the net profit, and that the rental value of lands should be based on this net profit, provided that the question of interest is taken into consideration.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Does not think of any method of arriving at the rental value better than the present which has been evolved after years of experience.
The PRESIDENT, District Local Board, Bombay Suburban District.	Does not think of any method of arriving at the rental value better than the present which has been evolved after years of experience.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	Reply not understood.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	In his opinion the rental value of lands should be ascertained by taking average of five years' rental value of lands.
Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South Daskroi (Ahmedabad).	Answer not to the point.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	In his opinion the nearest approach to the rental value of unimproved land can be arrived at by taking the actual rents on lands on the borders of village sims.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	States that the Association is in favour of the present method of assessment and does not wish that the rental value should be fixed at all.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	In his opinion the rental value should be based according to the principle laid down in section 107 of the Code, *i.e.*, income of land and the situation of land.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	Invites attention to the reply to question No. 3 and suggests that the profits of agricultural land and its actual natural average productivity should be the only data on which the assessment should be based.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that in the opinion of the Association the actual net profits of agricultural land should be taken as the best means of arriving at the rental value of lands.

The PRESIDENT, Agricultural Association, Anand (Kaira).	In his opinion the best means of arriving at the rental values of lands is by calculating net profit in rents of lands for the previous ten years.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	In his opinion the best means of arriving at the rental value of lands is by taking the average income of the land for three years and situation of the land.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	Cannot give any opinion.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	Considers that the best means of arriving at the rental value of lands is the gross produce of the field *minus* Government assessment and cost of cultivation and suggests that net agricultural produce should be taken into account while considering rental value of the agricultural lands, when lands are cultivated by the agriculturists themselves, while in the case of superior holders, real rents paid in cash should be taken into account.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	In his opinion the best means of arriving at the rental value of lands is :— (1) outturn of crops, (2) labour demand and charges, (3) thick or thin population of cultivating class.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	No reply.

Central Division.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	Considers that the best means of arriving at the rental value of land is to ascertain the rents actually paid in recent years for that or similar land, but suggests that care should be taken to eliminate any leases determined by other than purely economic consideration.
Mr. C. S. PATEL, Deputy Director of Agriculture North-Central Division.	States that the best means of arriving at the rental value of lands is considered the rents paid by tenants to non-cultivating land-lords after deducting the assessments.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	States that unless one thinks of economic rents, the rents (competitive or economical) will have to be arrived at on the basis of actual transactions and that these will naturally vary from tract to tract according to the supply of land and tenants. Remarks that economic rents are possible in countries where the factors of production are well balanced and are in mobile condition and that since we have too little land in proportion to the population, economic rents are impossible.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	Thinks that the best way of arriving at the proper rent of land is to estimate at so many times the assessment and suggests that from the actual rents in the Peta, the following scale may be taken :— " For lands having an assessment of 1 to 2 Rs. three times, and for lands assessed from Rs. 3 and above six times the assessment. "

The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	In his opinion the best means of arriving at the rental value of lands is from the capacity of the land as well as the demand for cultivation.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	States that he answers this question subject to his contention that rent alone should not be the basis for fixing the assessment. In his opinion the means of arriving at the rental value of the lands is as follows :— " Villages of ordinary size, which are not too close to industrial towns should be selected for this purpose. In each of them all the cases of lands, given on leases, should be examined by going into their history for the past period—say five years. In examining them cases of tenants, who were their former owners should be left out of consideration. Similarly cases of lands, which have been fallow for some years and are brought under plough recently should not be taken into account, for in their case, for the first few years, alter being brought under plough, the outturn is expected to be very abnormal and hence the offer of high rent. Among them there may be some cases in which the relation between the tenant and landlord is of sawkari nature and the rent, the former pays, is of the nature of interest or of instalment, which the latter expects to receive. These cases shall have to be excluded. The remaining cases, will, of course, be of the kind, the study of which will give us the idea of rental value in the tracts from which they are ".
The PRESIDENT, District Local Board, East Khandesh.	In his opinion the rental value of lands can be arrived at by ascertaining the amount offered by a tenant to the landlord *minus* the interest, say at 6 per cent. per annum, on the market value of land.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	In his opinion the best course is to ascertain the rents paid in open competition by tenants to landlords during the period of ten years preceding a revision settlement, excluding years of abnormal conditions.
The PRESIDENT, District Local Board, Sholapur.	Considers that the rental value should be found out from an average of a group of 12 years, that this group should include years of bumper and normal crops and of scarcity and that actual rent notes should be its basis.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	In his opinion no other practical means can be ascertained to arrive at the rental value of lands other than the present means.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	In his opinion the quality of the land should be primarily taken into account for the settlement of the rental value of land, and the depth, etc., nature of soil, and its retentive power of keeping moisture, etc., should be taken to decide the quality of land.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	In his opinion the rental value should be calculated upon the actual value of the product at the village *minus* the cost of cultivation including supervision charges.

W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	In his opinion the best means of arriving at the rental velue of lands is verifying by personal inquiry recorded leases, oral or documentary, to find out antecedent relations between landlord and tenant and the proportion of rent actually paid to rent reserved, so as to arrive at the real economic rent.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	No reply.
The PRESIDENT, Deccan Dumaldar' Sabha, Poona.	States that though the Sabha does not agree to the fixing of the basis on the rental value, it considers that the best means of arriving at the rental value of lands is from the current demands and offers based on actual transactions by common consent in the uniform tract concerned.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	States :—"The only practical means of arriving at the rental value of lands is by collecting information in the village as to the actual rents agreed upon and paid during the last two or three years. The actual rent paid often varies with the character of the season but the agreed rent varies little from year to year and can usually be ascertained with considerable accuracy by careful enquiry in the village, as all the villagers know quite well the normal rent of any given field. Moreover it is often on record in a written lease. Individual landlords and tenants will frequently give false and contradictory information as to the rent of fields in which they are personally interested, but their very contradictions usually indicate the truth and this can be corroborated by enquiries from disinterested persons. I have no hesitation in saying that an enquiry officer is more likely to find out the true rent than he is to find out the actual crop produced during the last ten years as required by Mr. Shivdasani's scheme, because in the latter case both landlord and tenant will be at one in supplying false information."
The PRESIDENT, Taluka Local Board, Haveli (Poona).	States that though the Board does not agree to the fixing of the basis on the rental value, it considers that the best means of arriving at the rental value of lands is from the current demands and offers based on actual transactions by common consent in the uniform tract concerned.
Mr. A. O. KOREISHI, Collector of West Khandesh.	Suggests that an average of ten years' rent may be considered as a basis for arriving at the rental value of lands, abnormal years being excluded, and also the rents remitted and not actually realised, and considers that rents paid in open competition are rather unusual and should not be taken into account.
The PRESIDENT, District Local Board, West Khandesh.	In his opinion the best means of arriving at the rental value of lands is to take an average of ten years' rents paid in each village.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	In his opinion the best means of arriving at the rental value of lands is to ask the Sub-Registrars to supply the information regarding the deeds executed in their offices and to verify them with the Record of Rights of the village.

The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	Answer not clear.
The PRESIDENT, Taluka Local Board, Dhulia, (West Khandesh.)	In his opinion rental value should be arrived at on the actual net profits of the land during the last 10 years.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	Does not answer the question in view of his reply to question No. 3.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	No answer given in view of reply to question No. 3.
The PRESIDENT, District Local Board, Nasik.	In his opinion the best means of arriving at the rental value of lands is by open competition.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	In his opinion the best means of arriving at the rental value of lands is from current demands and offers based on actual transactions by common consent that have passed into execution and not mere oral or paper agreements and suggests that generally average rates struck in the uniform tract should be the guide.
The PRESIDENT, Agricultural Association, Baramati (Poona).	States that it is very difficult to arrive at an approximately correct rental value of lands, as their increase or decrease is dependent upon several causes beyond our control.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	States that it is very difficult to arrive at the correct rental value of lands as the increase or decrease of rent depends upon the urgency or otherwise of the tenants and the landowners to take and let out for cultivation the lands respectively.
The PRESIDENT, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh).	States that he is not in a position to suggest any correct method of finding out the correct, proper and *bona fide* rental, but suggests that increase due to effects of all factors which operate to increase the rental should be eliminated and the remainder should be taken as the true rental.
The PRESIDENT, Taluka Local Board, Sholapur.	Does not reply.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	States that no theoretical definite principles can be laid down for arriving at the rental value of lands. Considers that the current prices, the demand arising out of the lack of sufficient available lands of non-cultivating and absentee landlords, the sufficiency or otherwise of agricultural cattle, the kind and value of lands and so on, are the factors which must be taken into consideration before fixing the rental value of lands in a tract.
The PRESIDENT, Agricultural Association, Junnar (Poona).	In his opinion the best means of arriving at the rental value of lands is to take average of the amounts of actual rents paid for each kind of land.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association, (West Khandesh).	Does not answer this question in view of answer to question No. 3.

The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	States that as the produce of land is uncertain owing to want of rain, the permanent rental value cannot be fixed.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	In his opinion rental value should be fixed on consideration of the local conditions and the state of the produce.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	In his opinion the actual income from land *minus* actual expenditure on the production of the crop and the wages of the cultivator should represent the rental value of land.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	In his opinion the best means of arriving at the rental value of lands is that suggested in question No. 8.
	SOUTHERN DIVISION.
R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	Replies :— "Ascertain from actual transactions the average letting value per acre of homogeneous lands in a given tract and compare it with any system of dividing the produce and the expense of cultivation which may prevail in the same or in similar tracts."
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	Reply given is not to the point.
The PRESIDENT, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri.	Considers that the best method of arriving at the rental value of lands will be to observe crops of lands of average qualities and classify them into 3 and 4 classes, then take the gross income of such areas and fix the assessment as mentioned in replies to questions Nos. 3 and 4.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Approves of the method of ascertaining real rents described in question No. 8.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	In his opinion the best means of arriving at the rental value of lands is to take actual rent received *minus* the tax paid up.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	In his opinion the best means of arriving at the rental value of lands is to find out the actual net profit.
The SECRETRAY, Inamdars and Watandars' Association, Dharwar.	In his opinion the average rental of lands for 15 years immediately preceding the revision settlement is the most practical means of arriving at the average rental of lands with due regard to special circumstances. Suggests that the rental of lands let out for a single year, or at most, two or three years, should not generally be taken into consideration in arriving at the average, and considers that leases for a period of five years or more are the only correct indications.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	Considers that the only way of arriving at the rental value is to collect the facts from the Records of Rights.
The PRESIDENT, District Local Board, Bijapur.	In his opinion the best means of arriving at the rental value is as follows :— "If the land is leased on cash rent, the average of the cash rent for the last five years, *minus* the average amount spent each year by the landlord for improvement and other necessary charges. If the land is not leased on cash rent then the average rent of adjoining lands to be calculated as per above process."

The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	States that it is very difficult to find out rental value.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	States that this is not quite easy. In his opinion 6 per cent. as calculated on the current rate of interest ought to be the return to the landlord on the actual investment on lands or its value should be ascertained by local conditions of the productivity of the soil.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	Observes that under the existing conditions of land, labour and capital, the rental value stands very near to half the profits of agriculture in dry farming. Suggests that the profits of agriculture in various tracts should be carefully worked out and rental rates reduced from the same and compared with fairly long term leases extending over a period of 5 years or more.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	Do not answer this question as they are for a permanent settlement.
The PRESIDENT, District Local Board, Kanara.	In his opinion the Record of Rights maintained by Government is the best means of arriving at rental value of lands and where such statistics are not available, the rental value of neighbouring lands having such statistics should be taken as a basis.
The PRESIDENT, Taluka Local Board, Bijapur.	States that as the rates vary and famines occur often, assessment should be taken as the basis.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	In his opinion the best means of arriving at the rental value of lands is by ascertaining real rents paid during three preceding normal years, in the neighbourhood, and taking an average.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	No reply given.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	In his opinion the best means of arriving at the rental value of lands is to ascertain the actual rent paid by tenants to landlords during the years immediately preceding a revision settlement, the years of famine including and observes that the prices cannot be a test to ascertain the rental value of any land.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	Does not answer.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	States that rent is the result of bargaining no less than is a sale, that settlement officers do not stress the deductions made from sale figures as it has been the practice to emphasise those made from the figures of rent, but that the factors that influence rent are as myriad as those that influence sales.
The PRESIDENT, District Local Board, Kolaba,	In his opinion the best means of arriving at the rental value of lands is the rents agreed upon to be paid on written kabulayat by tenants to landlords.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	States that wherever there is a competition among tenants, it is the best means for arriving at the rental value of the lands, but that this implies that supply and demand are equal. Observes that competition will not be of any avail in the determination of the rental value of land.

The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Does not reply to this question as he does not favour rental value of land to be the basis for fixing assessment.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	In his opinion the best means of arriving at the rental value of lands is as follows :— "The value of land is to be made by taking into consideration the average sale price prevalent during five years previous to the settlement. There is one year of good harvest in four years. So interest at not more than 4 per cent. is to be calculated on the value of the land. This rental value includes the cost of cultivation and other incidental charges."
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	Refers to answers to questions Nos. 1 and 2.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	In his opinion the rental value of each land may be fixed on its productive capacity, as proposed by Mr. Shivdasani.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	In his opinion the rental value of each land may be fixed on its productive capacity as proposed by Mr. Shivdasani.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	In his opinion the normal yield of a field and its value arrived at on the basis of normal prices should be the means of arriving at the rental value of land.
H. L. FOX, Esq. I.C.S., Collector of Ratnagiri.	In his opinion the rental value of lands should be determined by a scrutiny of recorded rents and local inquiry.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	In his opinion the best means of arriving at the rental value of lands is to find out the average of the rental of such lands as are mentioned in reply to question No. 3 for a period of not less than 30 years immediately preceding the revision settlement.

Question No. 8.—**Do you consider the best means is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement, excluding years of abnormal prices ?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	States that rents in Sind are a share of produce fixed by custom and that their value can only be ascertained by persistent questioning, examination of harvest accounts and experiments in the matter of crop outturn.
K. B. JAN MAHAMAD KHAN, Sind	In his opinion this is also one of the means, but as it is often misleading it will not serve as a useful basis.
The PRESIDENT, Taluka Local Board, Pano Akil.	No reply.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	His answer is in the negative. Remarks that the question can scarcely be made to apply in Sind and does not think that we should get enough instances to be of any value.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that this question does not arise in Sind, for there is no open competition but batai system is the rule and cash rent an exception. Does not therefore consider it possible to ascertain rental value in Sind by the means indicated in the question.
The PRESIDENT, District Local Board, Larkana.	Approves of the means of arriving at the rental value of lands suggested in this question.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	States that he has not understood the question. Observes that there is usually no open competition so far as agricultural rents are concerned, and that there is no means of ascertaining the actual rents paid over any considerable number of years.
The PRESIDENT, District Local Board, Hyderabad.	Approves of the means of arriving at the rental value of lands suggested in this question.
The PRESIDENT, Taluka Local Board, Hyderabad.	States that there is no open competition in Sind. In his opinion rents paid in open competition by tenants to landlords are no real rents, because oftentimes such rents are false and cannot be relied upon for equitable rental value.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar, and District Local Board Member, Mirpur Bathoro.	States that there being no competition system in Sind, this question does not arise at all.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	States that rents paid in open competition by tenants to landlords are no real rents, because open competition evokes other considerations than those of real profits of those transactions, and deductions from such transactions will not give real economic rent. Remarks that oftentimes such rents are false and cannot be relied upon for equitable rental value.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	*Vide* reply to question No. 7.

R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	States that cash rents are not representative in most cases, as they are influenced by several factors which falsify their apparent value.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	*Vide* reply to question No. 7.
K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.	Agrees that the means of arriving at the rental value of lands is as suggested in this question.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	States that the method suggested in this question is not practicable in Sind.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	States that in Sind the tenants pay rent mostly in kind to the landlords in accordance with long standing usage, the share given generally varying according to the mode of irrigation.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	Approves of the means of arriving at the rental value of lands suggested in this question, but is of opinion that the net produce be determined by ascertaining the average produce and then deducting the average cost on cultivation for the past 10 years.
The PRESIDENT, District Local Board, Sukkur.	States that the rental value is not required at all for reasons explained in reply to question No. 3.
N. H. HEY, Esquire., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Agrees that the best means of arriving at the rental value of lands is as suggested in this question provided there are enough tenancies to give a reliable average for the tract. Observes :— "Produce rents can be converted into cash at average prices and then treated as cash rentals for computation, but where the system is one of 'battai' (Matayer tenaney), as in Sind, all that can be done is to ascertain, as nearly as possible, the net share of the outturn taken by the landlord and then to estimate the average yield. Where there are too few tenancies to be a safe guide and the land is nearly all held by cultivating peasant occupants all that can be done is again to estimate the yield and then work out—by comparison of such rentals as are forthcoming, the customs of 'battai' and if any, in this and neighbouring or similar tracts and the like ; what portion of this may be assumed to be the landlords' share, and treat this as the rental value. If this proves too vague, the only alternative is to fall back on the old Indian principle of a definite fraction of the gross outturn as the revenue due to the State."
Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	Agrees that the best means of arriving at the rental value of lands is in the way suggested in this question.
Mr. HIRANAND KHEMSING, Hyderabad.	States that in Sind there is no open competition by tenants to landlords and considers that this question need not therefore be answered so far as Sind is concerned.
K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin.	No answer.

The PRESIDENT, District Local Board, Thar Parkar.	States that the practice of giving lands on rent is very rare in Sind and its introduction will not be a welcome one.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	Agrees that to ascertain real rents the figures of the years immediately preceding the revision settlement should be taken. Observes that abnormal prices do not affect rents, and it is not desirable to exclude any years from the period taken.
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	States that open competition rents cannot be taken as the real rent.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	Approves of the means of arriving at the rental value of lands suggested in this question.
The PRESIDENT, District Local Board, Panch Mahals.	Does not agree thatthe best means of arriving at the rental value of lands is in the way suggested in this question.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	In his opinion the means of arriving at the rental value of lands suggested in this question can be useful, provided it does not assume a speculative nature.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	Does not answer the question because he does not know what an abnormal price is.
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	No answer given in view of reply to question No. 3.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Proposes that the average of all the years, *i.e.*, the tenure of assessment should be considered, if that is the only means, instead of taking the average of some few preceding years immediately preceding a revision settlement.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
Mr. V. B. MARDHEKAR, Collector of Broach.	*Vide* reply to question No. 7.
The THAKOR SAHEB of Amod, Broach.	Would like to know the meaning of "real rent", before he can answer the question.
The THAKOR SAHEB of Kerwada, Broach.	Does not follow the question.
The PRESIDENT, District Local Board, Broach.	*Vide* reply to question No. 7.
R. B. A. U. MALJI, Broach. ..	*Vide* reply to question No. 7.
Sardar R. B. MOTILAL CHUNILAL, Broach.	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question, because it will lead to dishonesty on the part of both the tenants and landlords.
Mr. S. M. BHARUCHA, Collector of Thana.	In his opinion the method described in this question would be suitable if there is real competition.

The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	*Vide* reply to question No. 7.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
W. C. TUDOR-OWEN, Esq, I.C.S., Collector of the Panch Mahals.	Approves of the means of arriving at the rental value of lands suggested in this question.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Does not consider the way suggested in the question as the best one to find out the rental value of lands.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	States that the Board does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Does not think that the assessments should be based on competitive rents at all.
The PRESIDENT, District Local Board, Bombay Suburban District.	Does not think that the assessments should be based on competitive rents at all.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	In his opinion rent should not be ascertained by rents paid in open competition by tenants.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	Does not reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	States that the real rents paid in open competition should not be considered to be the real rental value.
Mr. M. D. PATEL on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad).	Does not reply.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	Does not agree that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	Does not consider that the best means of arriving at the rental values of lands is to ascertain real rents paid in open competition by tenants to landlords.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	Does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid by the tenants to landlords.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	Does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords, because rentals paid for agricultural land are sometimes the results of unfair demands on the part of landlords on account of scarcity of cultivated land and extravagant offers by cultivators as a result of unhealthy competition between them. Observes that they do not generally represent the offers regulated by the actual productivity of the land and hence any assessment based upon such misleading data is sure to prove coercive and unpopular.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that the Association does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.

The PRESIDENT, Agricultural Association, Anand (Kaira).	Agrees that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords, provided the expenses by the small landholders to improve their land by manuring and keeping lands *vasal* should be taken into consideration.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	States that the Board does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid by the tenants to landlords.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	Does not agree that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	States that in the case of superior holders, the best manner of arriving at the rental value of lands is the actual rents paid by tenants to the superior holders during the years preceding a revision settlement, excluding years of famine and scarcity when land revenue assessments are either suspended or remitted under the existing remission and suspension rules.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Answer not clear.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	No reply.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	Approves of the method of arriving at the rental value of lands proposed in this question, but considers that abnormal years should not be excluded. Observes:—"It is difficult to say what are 'abnormal prices'. If prices of agricultural produce are abnormally high then rents will probably be abnormally high and assessments should be the same. It is better to include good and bad years and take the average. If the abnormal years are all years of high prices, then rents will be high and the land-owners will get the profit and should pay more assessment."
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	Approves of the means of arriving at the rental value of lands suggested in this question.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	*Vide* replies to questions Nos. 3 and 7.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	States that rents paid in open competition are not the surest means to ascertain the real rental value of land.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	States that the Board does not think that rent should be ascertained by open competition.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	In his opinion this is one of the means to ascertain real rents, but observes that one shall have to be cautious in accepting its result.
The PRESIDENT, District Local Board, East Khandesh.	Approves of the means of arriving at the rental value of lands suggested in this question, subject to deductions as proposed in reply to question No. 7.

C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	Approves of the means of arriving at the rental value of lands suggested in this question.
The PRESIDENT, District Local Board, Sholapur.	Does not consider that the best means of arriving at the rental value of lands is to ascertain rents paid in open competition. .
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	States that such a system is not in vogue in this taluka.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	Does not consider that the best means of arriving at the rental value is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement, excluding years of abnormal prices.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	*Vide* reply to question No. 7.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	*Vide* reply to question No. 7.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question ; and remarks that it is the absurdest and mischievous principle of fixing the assessments.
J. R. HOOD, Esq., Collector of Sholapur.	Approves of the means of arriving at the rental value of lands suggested in this question.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in the question ; and remarks that it is the absurdest and mischievous principle of fixing the assessments.
Mr. A. O. KOREISHI, Collector of West Khandesh.	*Vide* reply to question No. 7.
The PRESIDENT, District Local Board, West Khandesh.	*Vide* reply to question No. 7.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	Approves of the means of arriving at the rental value of lands suggested in the question.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in the question.
The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	No answer given in view of reply to question No. 3.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	No answer given owing to the reply to question No. 3.
The PRESIDENT, District Local Board, Nasik.	Considers that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition.

The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in the question.
The PRESIDENT, Agricultural Association, Baramati (Poona).	States that open competition regarding rents is not possible in villages; that sometimes rents are offered at a higher rate with the hope that the prices then prevailing would be maintained or would increase and that sometimes higher rents are offered with a view that he may not be forced to leave the land. Observes that such higher rents are in majority of cases realised with great difficulty and that if rents are offered in open competition still, it cannot be accepted as a safe guide to fix the assessment on their basis.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	States that open competition regarding rents is not made and heard of in villages.
The PRESIDENT, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
The PRESIDENT, Taluka Local Board, Sholapur.	Does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	Does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.
The PRESIDENT, Agricultural Association, Junnar (Poona).	Approves of the means of arriving at the rental value of lands suggested in this question.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh).	Does not answer this question in view of his reply to question No. 3.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	In his opinion assessment should be fixed by taking an average of the rents paid as per (Kharid Khata) agreement papers since the introduction of the revision settlement. Observes that owing to the prevalence of famine almost every year, landholders do not get any rent, and suggests that Government may therefore take this fact into consideration while determining the assessment.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	Suggests that rental value should never be taken into consideration while fixing the assessment.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	Does not consider that the best means of arriving at the rental value of lands is in the way suggested in the question, because sometimes such competitive bids are due to private jealousies, etc., and are therefore misleading.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	Approves of the means of arriving at the rental value of lands suggested in this question.
	SOUTHERN DIVISION.
R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	Approves of the means of arriving at the rental value of lands suggested in this question.

The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question; observes that the result of such a competition would not in the long run fail to be anything but disastrous at least in the Bombay Presidency, where the rural population is almost immersed in ignorance.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question and observes that open competition amongst the ignorant masses is nothing better than the race gambling amongst the rich and educated classes.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Concurs in the means described in this question.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	*Vide* reply to question No. 7.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	Approves of the means of arriving at the rental value of lands suggested in this question.
The PRESIDENT, District Local Board, Bijapur.	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	States that in view of the answer given to question No. 7 this question does not arise.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	*Vide* reply to question No. 7.
Mr. S. S. SALIMATH, Deputy Director of *Agriculture, Southern Division.*	States that annual rents in open competition are often based on speculation, and suggests that care should be taken to avoid these and very low rents which generally go with a condition to improve the land affected in one way or the other.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	Owing to their scheme of permanent settlement, he does not feel the necessity of discussing the point in this question.
The PRESIDENT, District Local Board, Kanara.	Considers that the average of about 20 years, excluding years of abnormal prices, may be taken as a basis to ascertain real rents.
The PRESIDENT, Taluka Local Board, Bijapur.	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	*Vide* reply to question No. 7.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	Approves of the means of arriving at the rental value of lands suggested in this question.

The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	*Vide* reply to question No. 7.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	Approves of the means of arriving at the rental value of lands suggested in this question, provided "excluding years of abnormal prices" means "excluding years in which rents may have been influenced by abnormal prices", because the rents are fixed at the beginning of the season, and it is the preceding prices which would influence them.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	*Vide* replies to questions Nos. 3 and 7.
The PRESIDENT, District Local Board, Kolaba.	*Vide* reply to question No. 7.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	*Vide* reply to question No. 7.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Does not answer this question in view of his reply to question No. 3.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	Agrees that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	In his opinion rent fixed on a minority of holdings through open competition is not representative value of profits of agriculture of all lands in any fixed area and should not be taken into consideration while revising assessments.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	In his opinion rent fixed on a minority of holdings through open competition is not representative value of profits of agriculture of all lands in any fixed land and should not be taken into consideration while revising assessments.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	Reply not clear.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	Agrees that the best means of arriving at the rental value of lands is to ascertain real rent paid in open competition by tenants to landlords.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.

Question No. 9.—**If so, how many years should be taken into account ?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	No reply.
K. B. JAN MAHAMAD KHAN, Sind ..	In his opinion ten years should be taken into account.
The PRESIDENT, Taluka Local Board, Pano Akil.	No reply.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	No answer given in view of reply to question No 8.
SYED MAHOMED KAMILSHAH, PRESIDENT Zamindars' and Jagirdars Association, Tando Division.	No answer given in view of reply to question No. 8.
The PRESIDENT, District Local Board, Larkana.	In his opinion the figures of five such years should suffice.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	No answer.
The PRESIDENT, District Local Board, Hyderabad.	In his opinion ten years should be taken into account.
The PRESIDENT, Taluka Local Board, Hyderabad.	States that no period is to be taken into account when rent paid in open competition is not considered as the means to ascertain the real rents.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	No answer given in view of reply to question No. 8.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	No answer given in view of reply to question No. 8.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	*Vide* reply to question No. 7.
R. E. GIBSON, Esq., C.I.E., I. C. S., Collector of Sukkur.	*Vide* reply to question No. 8.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	In his opinion five years should be taken into account.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.	In his opinion at least ten years should be taken into account.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner. U. S. Frontier.	No answer given in view of answer to question No. 8.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	In his opinion the entire period of past settlement should be taken into account.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	In his opinion ten years should be taken into account.
The PRESIDENT, District Local Board, Sukkur.	States that rental value is not required at all for reasons explained in reply to question No. 3.

N. H. Hey, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	States that for practical guidance he considers the last ten years the best all round period to take. Observes :— "But at the same time a settlement should not be based too absolutely on the figures of the previous ten years as giving the rental value. The history of the last 20 or 30 years should at the same time be examined, to see the upward or downward trend of rents and values, and an intelligent appreciation of the factors likely to cause such upward or downward trend in the future earnestly attempted, and a corresponding allowance made for or against, in fixing the assumed "rental values" on which the assessment is to be levied".
Mr. Gulmahomed Abdur Rehman, Deputy Director of Agriculture, Sind.	In his opinion three years should be taken.
Mr. Hiranand Khemsing of Hyderabad.	States that the question is not required to be answered so far as Sind is concerned.
K. B. Furmahomed Khan Barakzai, Garhi Yassin.	No answer.
The President, District Local Board, Thar Parkar.	States that as the practice of giving lands on rent is very rare in Sind, this question requires no answer.

Northern and Bombay Suburban Divisions.

J. H. Garrett, Esq., I.C.S., Collector of Ahmedabad.	In his opinion five years preceding the revision settlement is the best period to take and states that this is long enough to show whether there is a marked upward or downward trend of rents. Observes that it is dangerous to take a longer period as it is difficult to verify and ascertain the real nature of transactions occurring at a considerable distance of time.
The President, Taluka Local Board, Kalol (Panch Mahals).	Does not answer the question as he is of opinion that rental cannot be made the exclusive basis of assessment.
The President, Taluka Local Board, Dohad (Panch Mahals).	In his opinion ten years may be taken into account, as fluctuations in rentals in villages are not on a large scale and do not come frequently into play.
The President, District Local Board, Panch Mahals.	No reply.
The President, Inamdars and Talukdars' Association, Panch Mahals.	Considers that a period of ten years immediately preceding a revision excluding years of abnormal prices will suffice for the purpose.
The President, Taluka Local Board, Anand (Kaira).	Considers that ten years should be taken into account.
A. M. Macmillan, Esq., I.C.S., Collector of Surat.	*Vide* his general note.
J. W. Smyth, Esq., I.C.S., Collector of Kaira.	Does not reply in view of his answer to question No. 3.
R. S. B. M. Desai, Deputy Director of Agriculture, Gujarat.	In his opinion the period of 30 or 20 years should be taken into account.
The President, Taluka Local Board, Prantij (Ahmedabad).	No reply.

Mr. V. B. MARDHEKAR, Collector of Broach.	*Vide* reply to question No. 7.
The THAKOR Saheb of Amod, Broach ..	No reply.
The THAKOR Saheb of Kerwada, Broach ..	No reply.
The PRESIDENT, District Local Board, Broach.	In his opinion the preceding ten years should be taken into account for this purpose.
R. B. A. U. MALJI, Broach ..	No reply.
Sardar R. B. MOTILAL CHUNILAL, Broach.	No answer given in view of his reply to question No. 8.
Mr. S. M. BHARUCHA, Collector of Thana.	In his opinion the average of the last five years excluding abnormal years would give a fair basis wherever there is real and open competition in rents paid to landlords.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	*Vide* reply to question No. 7.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	No reply.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of Panch Mahals.	In his opinion ten years should be taken into account.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	States that the average 2/5th share of the gross produce of the five years preceding the settlement should be taken as the rental value of lands.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	No reply.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Does not consider that rents should be based on a competitive basis.
The PRESIDENT, District Local Board, Bombay Suburban District.	Does not consider that rents should be fixed on a competitive basis.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	Does not reply to this question in view of his answer to question No. 8
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	In his opinion the preceding five years should be taken into account.
Mr. M. D. PATEL on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad).	No reply.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	No reply.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhanduka. (Ahmedabad).	No reply.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	No reply given in view of the answer given to question No. 8.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	No reply given in view of answer to question No. 8.

The PRESIDENT of the Gujarat Landholders' Association of the Kaira district.	States that in the opinion of the Association the preceding ten years should be taken into account.
The PRESIDENT, Agricultural Association, Anand (Kaira).	No answer given in view of his reply to question No. 7.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	No reply given in view of the answer to question No. 8.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	No reply given in view of the answer given to question No. 8.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	In his opinion the preceding 30 years should be taken into account.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	In his opinion ten years should be taken into account, if there is no appreciable difference.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	In his opinion the whole period of revision settlement, immediately preceding, excluding the years of abnormal prices, should be taken into account.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	In his opinion five years is as good a period as any to obtain a reliable average, but considers that if prices have fluctuated violently seven years might be better.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	In his opinion five preceding years should be taken into account in ascertaining the rental value of land.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	States that, since basing the assessment on rental value does not seem to be just to him, he is unable to reply to this question.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	No reply.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	No answer given in view of his reply to question No. 8.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	Is of opinion that five years at least should be taken into account.
The PRESIDENT, District Local Board, East Khandesh.	In his opinion ten years should be taken into account.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	Considers that ten years should be taken into account.
The PRESIDENT, District Local Board, Sholapur.	*Vide* reply to question No. 7.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	No reply.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	No answer given in view of reply to question No. 8.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	No answer given in view of reply to question No. 8.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	In his opinion ten years should be taken into account.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	*Vide* reply to question No. 7.

The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	In his opinion the sum total of average rentals in every alternate year from the last settlement to date divided by half the number of years should be taken into account.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	In his opinion two or three years should suffice.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	In his opinion the sum total of average rentals in every alternate year from the last settlement to date divided by ½ the number of years.
Mr. A. O. KOREISHI, Collector of West Khandesh.	In his opinion an average of ten years' rent may be considered as a basis for arriving at the rental value of lands, abnormal years being excluded.
The PRESIDENT, District Local Board, West Khandesh.	In his opinion ten years should be taken into account.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	In his opinion ten years should be taken into account.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	Does not reply in view of answer to question No. 8.
The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh).	Does not reply in view of his answer to question No. 8.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	Does not answer in view of his reply to question No. 3.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	Does not answer this question as the Board does not agree that agricultural assessments should be based on the rental value of lands.
The PRESIDENT, District Local Board, Nasik.	In his opinion ten years should be taken into account.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	States that in the opinion of the Institute, on an average 12 to 15 years should be taken into account, covering the period of 25 to 30 years preceding, by taking every alternate year.
The PRESIDENT, Agricultural Association, Baramati (Poona).	States that if approximately correct rents are to be ascertained, average of the last 20 years should be taken.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	In his opinion the average of the last 20 years at least should be taken into account in arriving at the approximately correct rents.
The PRESIDENT, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh).	No answer given in view of the reply to question No. 8.
The PRESIDENT, Taluka Local Board, Sholapur.	No reply.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	No answer given in view of the reply to question No. 8.
The PRESIDENT, Agricultural Association, Junnar (Poona).	In his opinion five years should be taken into account.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association. (West Khandesh).	Does not answer this question in view of the reply given to question No. 3.

The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	Answer not to the point.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	In his opinion no period should be taken into account.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	No answer given in view of reply to question No. 8.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	In his opinion five years should be taken into account.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	In his opinion the last dozen years would probably be relevant, but observes that it would depend on whether any great fluctuations of prices had occurred during the period.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	No answer given in view of reply to question No. 8.
The PRESIDENT, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri.	No answer given in view of reply to question No. 8.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	In his opinion ten years should be taken into account.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	States that in view of his reply to question No. 8, no answer to this question is necessary.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	States that this question needs no reply since he differs from the principle.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	In his opinion 15 years should be taken into account.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	As to the years that should be taken into account, he states as follows :— "This will depend rather on the system of rental. Thus in the Kolaba District, the system of rent is one of so many maunds of rice per acre and these rates do not vary much, as the landlord gets his enhanced profit by increase in the price of the produce. In this case even one year's figures will really give a sufficient basis for the assessment. At the other end of the pole is the system of *batai* or crop-share for which all statistics are practically useless, as any figures would depend upon ascertaining the actual produce, which would be impossible except as in the rare cases of landlords who keep proper books. As for cash rents I should say that the Settlement Officer should do his best to get five years' figures ; but, in view of the fact that personal enquiry is necessary, and that cultivators cannot usually remember the facts, even those figures for three years previous to the date of settlement will be doubtful except where there are in existence properly executed rent notes. Where, however as in Bijapur, the system of rental is ordinarily one of mixed crop share with an additional cash payment, the difficulties noted in the case of pure *batai* system render the collection of proper statistics almost impossible. It will be seen therefore that it is quite impracticable to fix by law the number of years to be taken into account in view of the variation in conditions."

The PRESIDENT, District Local Board, Bijapur.	No answer given in view of reply to question No. 8.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	No answer given in view of reply to question No. 7.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	*Vide* reply to question No. 7.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	*Vide* reply to question No. 7.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating land-holders.	States that owing to their scheme of permanent assessment, they do not feel the necessity of discussing the point raised in this question.
The PRESIDENT, District Local Board, Kanara.	In his opinion 20 years immediately preceding the year of settlement excluding abnormal years should be taken into account.
The PRESIDENT, Taluka Local Board, Bijapur.	States that the question does not arise in view of his reply to question No. 8.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	*Vide* reply to question No. 7.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	In his opinion ten years should be taken into account.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	States that in the Association's opinion 12 years should be taken into account.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	In his opinion the smallest number of most recent normal years which would yield together a sufficient body of statistics to be reliable should be taken into account, and considers that as normal variations of prices do not affect rents from year to year, figures for one year might be sufficient.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	No reply.
The PRESIDENT, District Local Board, Kolaba.	In his opinion ten years should be taken into account.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	In his opinion at least 15 years immediately preceding the revision settlement should be taken into account.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Does not answer this question as he does not favour rental value of land to be the basis for fixing assessment.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	No answer given in view of the reply to question No. 8.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	In his opinion 30 years should be taken into account.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	Answer not clear.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	Answer not clear.

The PRESIDENT, Taluka Local Board, Badami (Bijapur).	No answer given in view of the reply to question No. 8.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	In his opinion five years (exclusive of years of abnormal prices) should be taken into account.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	No answer given in view of reply to question No. 8.

Question No. 10.—**Do you consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	In his opinion a maximum percentage of the estimated "Rent" might be fixed with advantage.
K. B. JAN MAHAMAD KHAN, Sind	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Pano Akil.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
R. W. H. DAVIES, Esq., I.C.S. Collector of Karachi.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, District Local Board, Larkana.	Does not consider it fair that the assessment should be fixed at any percentage of rental value.
S. H. Covernton, Esq., I.C.S., Collector of Hyderabad.	Does not think that the rental value can be fixed sufficiently accurately to make such standard of any practical value.
The PRESIDENT, District Local Board, Hyderabad.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Hyderabad.	Agrees that it would be safe to fix the maximum percentage of the rental value as the assessment the State is entitled to take.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	States that an answer to this question can be given only when the primary objection of "rental value" is removed.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	Agrees that it is necessary to fix the maximum percentage of the rental value as the assessment that the State is entitled to take.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, for ensuring the position of the landholder.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
Shaikh GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

A. S. V. Acott, Esq., I.C.S., Deputy Commissioner, U. S. F.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, taking the "rental value" to be what he has described in his answer to question No. 3. Remarks that it is, however, extremely difficult to achieve accuracy.
Hamid A. Ali, Esq., I.C.S., Collector of Thar Parkar.	Agrees that a maximum percentage of the rental value should be fixed as the assessment, the State is entitled to take.
The Secretary, Muslim Zamindars' Association, Mirpurkhas.	No reply.
The President, District Local Board, Sukkur.	States that as the rental value of each survey number is very difficult to be correctly ascertained, it will not be desirable to fix any percentage.
N. H. Hey, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, assuming that the "rental value" can be ascertained accurately enough in any given tract to safely base the assessment on it.
Mr. Gulmahomed Abdur Rehman, Deputy Director of Agriculture, Sind.	Agrees that a maximum percentage of the rental value should be fixed as the assessment, the State is entitled to take.
Mr. Hiranand Khemsing of Hyderabad.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
K. B. Durmahomed Khan Barakzai, Garhi Yasin.	No reply.
The President, District Local Board, Thar Parkar.	No reply.

Northern and Bombay Suburban Divisions.

J. H. Garrett, Esq., I.C.S., Collector of Ahmedabad.	Agrees that a maximum percentage of the profits (as ascertained from rental value and other data) may be fixed as the assessment which the State is entitled to take.
The President, Taluka Local Board, Kalol (Panch Mahals).	Does not answer the question, as he considers that the rental cannot be made the exclusive basis of assessment.
The President, Taluka Local Board, Dohad (Panch Mahals).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The President, District Local Board, Panch Mahals.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The President, Inamdars' and Talukdars' Association, Panch Mahals.	In his opinion there is no need to fix a maximum percentage by the State.
The President, Taluka Local Board, Anand (Kaira).	In his opinion a maximum percentage of the rental value should not be fixed.
A. M. Macmillan, Esq., I.C.S., Collector of Surat.	In his opinion revenue should be based on a graduated scale, a larger proportion being recovered where rents are high.
J. W. Smyth, Esq., I.C.S., Collector of Kaira.	No answer given in view of reply to question No. 3.

R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	In his opinion reasonable percentage of the rental value should be taken as the assessment the State is entitled to take.
Mr. V. B. MARDHEKAR, Collector of Broach.	States that under the Survey System in the Bombay Presidency it is no where laid down that the State is entitled to any percentage of the rental value, that in revision settlements the Settlement Officer does not propose his maximum rents for the various groups on the basis of any definite percentage of *rent* and that it is never the practice to fix rates based on a certain percentage of the rental value. Remarks that he sees no reason why any standard maximum should be laid down.
The THAKOR Saheb of Amod, Broach.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The THAKOR Saheb of Kerwada, Broach.	Cannot give any reply to this question as he cannot follow question No. 8.
The PRESIDENT, District Local Board, Broach.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
R. B. A. U. MALJI, Broach.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
Sardar R. B. MOTILAL CHUNILAL, Broach.	Does not agree that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take. Observes that if a maximum percentage is fixed, it will result in the relinquishment of many lands and cause untold disaffection among the masses.
Mr. S. M. BHARUCHA, Collector of Thana.	Considers that a maximum percentage of the rental value may be prescribed, so that people who wish to make transactions in land may know the maximum limit of taxation that they may be called upon to pay.
PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	*Vide* reply to question No. 7.
PRESIDENT, Taluka Local Board, Mahim (Thana).	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of Panch Mahals.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Does not wish that a percentage of the fixed rental should be fixed as the assessment which Government should take, but considers that a maximum percentage of the rental should be laid down as the highest limit to which the assessment can reach under all favourable circumstances. Adds that the assessment should be such that agriculturists can save in good years sufficiently to meet the want of bad years.

The PRESIDENT, Taluka Local Board, Shahapur (Thana).	The Board is of opinion that the assessment should be based on the crop yield of lands actually received.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Agrees that a maximum percentage of the rental value as fairly ascertained should be fixed and remarks that the cultivator should have a reasonable fixity of assessment as well as a reasonable fixity of tenure.
The PRESIDENT, District Local Board, Bombay Suburban District.	Agrees that a maximum percentage of the rental value as fairly ascertained should be fixed and remarks that the cultivator should have a reasonable fixity of assessment as well as a reasonable fixity of tenure.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	States that the Board considers that a maximum percentage of the rental value should be fixed as the assessment.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No answer.
The PRESIDENT, Taluka Local Board, Wada (Thana).	In his opinion 25 to 30 per cent. of the rental value should be fixed as the assessment.
Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South—Daskroi (Ahmedabad).	Considers that the rate of the agricultural assessment on lands given on tenancy should be the same as that levied on their owners.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	No answer given in view of the reply to question No. 7.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	Agrees that a maximum percentage should be fixed as the assessment the State is entitled to take, but considers that it should not be fixed on the rental value but on the net profits of agriculture, as proposed in reply to question No. 2.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that the Association takes the ambiguous word "rental value" to mean only net profits, and considers that a maximum percentage will be unnecessary.
The PRESIDENT, Agricultural Association, Anand (Kaira).	Does not think that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	In his opinion no hard and fast rules should be laid down in fixing the assessment during revision settlement, but that, however, the fixing of assessment should be governed by the three main conditions mentioned in answer to question No. 3.

The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take. Considers that this is essential to obtain uniformity, and suggests that it should be laid down definitely whether assessments are as far as possible to be raised to the maximum or to some percentage thereof.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	In his opinion the State should be entitled to take a fixed proportion of the profits of agriculture.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	States that since basing the assessment on rental value does not seem to him to be just, he is unable to reply to this question.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	States that the principle of fixing a certain percentage of the rent as assessment is not favoured by the association.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
Sardar K. V. JOSHI, Retired Deputy Collector (Ahmednagar).	States that in view of his reply to question No. 3, that rent *alone* should not be the guiding principle in fixing the assessment, he is not for fixing any percentage of it. Is of opinion that it is impracticable to fix percentage of rental value, gross produce or net produce when the Settlement Officer has to take into consideration other factors (prices, markets, economic condition, etc.), besides these.
The PRESIDENT, District Local Board, East Khandesh.	In his opinion a maximum percentage of the unearned rental value should be fixed as the assessment the State is entitled to take.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, District Local Board, Sholapur.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	In his opinion no maximum percentage of the rental value should be fixed as a standard.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	Considers that a maximum percentage should be fixed on the rental value of land as the assessment the State is entitled to take, if the rental value is correct accordingly as suggested in reply to question No. 4.

W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, as the basis is too narrow.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	*Vide* reply to question No. 7.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
Mr. A. O. KOREISHI, Collector of West Khandesh.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, District Local Board, West Khandesh.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, District Local Board, Shahada (W.K.).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Dhulia (W.K.).	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Nandurbar (W.K.).	Considers that there should be a maximum percentage of the assessment, but suggests that, looking to the other taxes on other conditions, the maximum tax on agriculture by way of assessment should be two annas (in the rupee?) on the net profits of the land.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	States in view of the negative reply to question No. 3 it is not necessary to answer this question.
The PRESIDENT, District Local Board, Nasik.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	In his opinion fixing such a maximum would be alright, provided it is not immediately brought into practice, but gradually, and once attained, it should be turned into a permanent settlement for the land-holder beyond any revision thereafter.
The PRESIDENT, Agricultural Association, Baramati (Poona).	In his opinion a percentage of the rental value is not a sound basis for fixing the assessment.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	Does not agree that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

The PRESIDENT, Taluka Development Agricultural Association, Limited, Jalgaon (E. K.).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Sholapur.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, but is of opinion that the maximum should be fixed on the net produce of agriculture.
The PRESIDENT, Agricultural Association, Junnar (Poona).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W.K.).	States that in the opinion of the Association a maximum percentage, not of the rental value but of the net average annual income, should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	Considers that circumstances demand that the percentage previously settled should be fixed.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	Considers that a maximum percentage of the rental value should not be fixed as the assessment the State is entitled to take.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	Draws attention to replies to questions Nos. 4 and 7. Does not consider that assessment can be based directly on rents unless allowance is made for other circumstances affecting the financial value of land investments and the actual significance of the rent charged. Adds that, subject to this, assessment should ordinarily be capable of justification by reference to rents.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The President, Taluka Local Board, Parasgad (Belgaum)	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum)	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	States that this needs no reply since he differs from the principle.

The SECRETARY, Inamdars and Watandars' Association, Dharwar.	States that as their Association agrees with the general principles of assessment laid down in section 107 of the Land Revenue Code, it is very difficult to fix any maximum percentage of the rental as the assessment to be charged on any land. Remarks that if any maximum is now to be fixed, the existing scale of assessment will have to be radically overhauled, which would result in an amount of hardship.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	Sees no objection to fix a maximum percentage of the rental value as the assessment the State entitled to take.
The PRESIDENT, District Local Board, Bijapur.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Muddebihal, (Bijapur).	Does not agree that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur)	No reply.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	Considers that a maximum percentage of the rental value (reduced from the profits of agriculture) should be fixed as the assessment the State is entitled to take.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	States that owing to their scheme of permanent assessment, they do not feel the necessity of discussing this point.
The PRESIDENT, District Local Board, Kanara.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Bijapur.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, provided the percentage is fixed in kind and not in money.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	Considers it unnecessary to fix any maximum percentage, now that assessment must come under increasing popular control. Observes that there is no maximum percentage fixed beyond which it is guaranteed that income tax (or any other taxes, for that matter) will never be revised, and remarks that the State must be free to make the fairest use all round of its various sources of revenue.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	No reply.
The PRESIDENT, District Local Board, Kolaba.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, but suggests that such maximum should be necessarily fixed on reaching which no further revision may be made.

The SECRETARY, Deccan Non-Brahmin League, Belgaum.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, but thinks it desirable that when this is reached there will be a sort of permanent settlement.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	States that as he does not favour the rental value of land to be the basis for fixing the assessment, he does not answer this question.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	States that rental value as shown in answer to question No. 8 is not conducive to the poor rayat in fixing his responsibility to the State demand, and considers that assessment fixed on the productive capacity on the nature of crops in his land would be more conducive to him.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	States that rental value as shown in reply to question No. 8 is not conducive to the poor rayat in fixing his responsibility to the State demand, and considers that assessment fixed on the productive capacity on the nature of crops in his land would be more conducive to him.
The PRESIDENT, Taluka Board, Badami, Bijapur.	States that according to the old Hindu System, the Government is entitled to $\frac{1}{6}$th of the yield and that rent generally is half the price of the gross yield. Suggests that the assessment should be fixed at 1/3rd of the rent at the most in places where rents are very low. Remarks that rent is not however a sure basis for fixing the assessment.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

Question No. 11.—**If so, do you consider that 50 per cent. is a reasonable maximum ? or what other maximum would you suggest ?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	States that 20 to 25 per cent. is what is usually aimed at, but he would not put the maximum at less than 40 per cent. Would fix what might be called an *extreme maximum.*
K. B. JAN MAHAMAD Khan, Sind	Is not in favour of fixing a maximum.
The PRESIDENT, Taluka Local Board, Pano Akil.	No answer given in review of reply to question No. 10.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Considers that ⅓rd would be a reasonable amount for the Government share.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	In his opinion 50 per cent. is not a reasonable maximum in Sind. Considers that as a maximum, 25 per cent. is nearer reasonableness, and the assessments should be fixed below this mark and not over. Remarks that 25 per cent. is equal to 4 annas in the rupee or 5 shillings in the pound and that in all conscience it is the utmost which should be made payable to the State.
The PRESIDENT, District Local Board, Larkana.	States that in the first place he is not in favour of fixing the assessment at any percentage of the rental value, but that if at all Government propose to fix it at some percentage of the rental value, it should not exceed 33 per cent. of such value.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	In the first place he does not think that the rental value can be fixed sufficiently accurately to make such a standard of any practical value, but that if it could be so fixed, he considers that 40 per cent. including therein the irrigational water rate might be adopted. Observes :— "But the difficulty in regard to a combined land and water rate is that it would be necessary to provide both for the State getting its fair taxational share of the landlord's profits and also for it to get a fair return on the amount of the capital the State has invested in the construction and maintenance of irrigational works. And I do not see how this end is to be attained by the fixation of any such standard. It appears unreasonable that the State should obtain the same proportional share of the profits in areas where it has incurred little expense on providing irrigational facilities, as in those where irrigational works have been constructed at great expense, without which the landlord or occupant could not have cultivated the land at all, or have derived any profits. Nor can I suggest any formula whereby the fair assessment can be mathematically fixed on a due consideration of all these factors."
The PRESIDENT, District Local Board, Hyderabad.	In his opinion 33 per cent. is a reasonable maximum.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion the maximum percentage should be 25 per cent. of the net profits of the landlord.

Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	States that in the first place it should be noted that the net profit has been urged as the basis of assessment, but that in any case 50 per cent. is too much and quite unreasonable. In his opinion 25 per cent. should be the maximum.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	In his opinion to take 50 per cent. of net profits or real rental value that a landlord gets as the maximum is too much. Does not understand how the State can think itself entitled to so much. Considers that 25 per cent. of the net profits of the landlord should be the percentage. Remarks that this percentage is also very heavy, compared to the percentage realised from the owners of mills and other industrial concerns.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	States that 50 per cent. of the rental value is a very high maximum percentage to be fixed for assessment. In his opinion it should not exceed 35 per cent.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	In his opinion 50 per cent. is a reasonable maximum.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	Would suggest a maximum of 30 per cent.
K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.	In his opinion 25 per cent. should be the maximum.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, U. S. Frontier.	States that so far as he is aware 40 per cent. has been adopted as the maximum by most Settlement Officers of recent years, but doubts if it has ever been reached. Observes that it is extremely difficult to ascertain what percentage is actually being charged, and other considerations have to be taken into account such as the principle mentioned in question No. 3.
HAMID A. ALI, Esq., I.C.S., Collector, Thar Parkar.	In his opinion 40 per cent. should be the maximum percentage of the rental value.
The SECRETARY, Muslum Zamindars' Association, Mirpurkhas.	In his opinion the share of the State should in no case be beyond 25 per cent.
The PRESIDENT, District Local Board, Sukkur.	In his opinion 50 per cent. is really too high a percentage to be fixed.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Considers that the *maximum* should be 66 per cent. inasmuch as the theoretic maximum is in practice never reached; and remarks that an absolute maximum of 66 per cent. would in practice mean assessments not exceeding 50 per cent. of the rental values.
Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	Considers that 50 per cent. is a reasonable maximum.
Mr. HIRANAND KHEMSING of Hyderabad.	In his opinion a maximum of 50 per cent. is too high and would kill all incentive to agricultural enterprise. Would fix the maximum to 25 per cent.

K. B. DURMAHOMED KHAN, Barakzai, Garhi Yasin.	No reply.
The PRESIDENT, District Local Board, Thar Parkar.	No reply.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	In his opinion 50 per cent. is a reasonable maximum. Observes that for many years this had been unofficially recognised by Settlement Officers as the limit and that there is no objection to giving this limit the force of law.
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	In his opinion 50 per cent. is too high a percentage in case of real rents. States that he has met with many cases when the rent paid is equal to the assessment, and the assessment has to be paid by the landlord.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	Considers 50 per cent. is a reasonable maximum, provided that the net rental value is taken, *i.e.*, rental value *minus* the cost of cultivation, subject to the exemptions of uneconomic holding.
The PRESIDENT, District Local Board, Panch Mahals.	No reply.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	Considers that the State may demand one-tenth of the net produce of the land.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	Considers that 20 per cent. maximum is most reasonable.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	States :—" It depends on how much of its revenue the State wishes to raise from land revenue. There is no abstract principle on which any particular percentage 50 or 11 or $37\frac{3}{4}$ or $71\frac{1}{2}$ is 'fair' or 'right' or 'just'. The principles of assessment as between field and field, (and ?) person and person, should be settled, and the actual rates so fixed as to make up the total required."
J. W. SYMTH, Esq., I.C.S., Collector of Kaira.	Does not answer this question in view of his reply to question No. 3.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	In his opinion not more than 25 per cent. should be the maximum.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	In his opinion 35 per cent. is reasonable percentage.
Mr. V. B. MARDHEKAR, Collector of Broach.	Sees no reason why any standard maximum should be laid down, but considers that if it is necessary that any such standard should be laid down, it should not exceed 40 per cent. of the true rental value. Observes that moderation in the State demand should be our object in revising assessments and emperical standards such as 50 per cent. are no safe guides.
The Thakor Saheb of Amod, Broach ..	States that 50 per cent. has been found in practice to be the highest maximum.
The Thakor Saheb of Kerwada, Broach.	*Vide* reply to question No. 8.

The PRESIDENT, District Local Board, Broach.	In his opinion at least one principle should be laid down by the State in fixing the maximum percentage and this principle should be that the maximum percentage should be such that in the case of an agriculturist having a holding sufficient for being cultivated by one pair of bullocks, the profits remaining to the cultivator should be sufficient for his maintenance. This, he considers, is the maximum expected from a benign Government which acts as the supreme landlord. Remarks that if Government accepts this principle, his humble opinion is that 25 per cent. should be fixed as a reasonable maximum percentage of the rental value as the assessment to which the State is entitled. Observes that this would mean a lowering of the scale of present assessments and consequently some loss to the State, but that this loss could be made good by subjecting the agricultural profits of the non-cultivating landlords to the income tax.
R. B. A. U. MALJI, Broach	Considers 50 per cent. as a reasonable maximum, subject to the limits mentioned by him in answers to questions Nos. 6 and 7.
Sardar R. B. MOTILAL CHUNILAL, Broach.	In his opinion 1/6th of the produce should be taken as the Government assessment.
Mr. S. M. BHARUCHA, Collector of Thana.	Considers that 50 per cent. is a reasonable maximum.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	*Vide* reply to question No. 7.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	States that as the present assessment has reached its maximum limit, the Board is of opinion that in no case the rate or percentage of the present assessment should be raised, but on the contrary it should be reduced if possible.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	In his opinion 75 per cent. would be a reasonable maximum.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Thinks that the maximum limit to which the assessment can reach should be 30 per cent. of the rental value of land. Considers that the 50 per cent. rule is not a reasonable one as it leaves nothing in the hands of the agriculturists who are taxed independently of their taxable capacity, simply because they have the misfortune to hold lands.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	States that the Board state that they have nothing to say on this point as their opinion is to base the assessment on the crop yield of land.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Considers that 50 per cent. is excessive, and would suggest 10 per cent. States that the maximum proportion cannot be fixed at 10 per cent. immediately as the Government revenue will suddenly fall, and therefore suggests that the reduction may be made by 10 per cent. at each successive settlement, so that when the assessment comes down to 10 per cent. no further reduction need be made. Remarks that at this rate four settlements or 120 years would be required to bring the assessment down from 50 to 10 per cent.

The PRESIDENT, District Local Board, Bombay Suburban District.	Considers that 50 per cent. is excessive, and would suggest 10 per cent. States that the maximum proportion cannot be fixed at 10 per cent. immediately as the Government revenue will suddenly fall, and therefore suggests that the reduction may be made by 10 per cent. at each successive settlement so that when the assessment comes down to 10 per cent. no further reduction need be made. Remarks that at this rate four settlements or 120 years would be required to bring the assessment down from 50 to 10 per cent.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	States that in the opinion of the Board 50 per cent. is not reasonable : it should be 20 per cent.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	In his opinion the maximum should not be 50 per cent. but 33 per cent.
Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South Daskroi (Ahmedabad).	In their opinion the percentage of 50 per cent. is not proper. They consider that the rate should be levied from peasants according to the merits of each individual case.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	In his opinion the maximum should not be more than a sixth of the rental value arrived at in the manner showed in answer to question No. 7.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka. Dhandhuka (Ahmedabad).	No answer given in view of the reply to question No. 7.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	Does not consider that 50 per cent. is a reasonable maximum.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	Considers the proposed maximum of 50 per cent. very excessive. In his opinion it should in no case exceed 10 per cent. of the net profits at all periods of revision of assessment.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that the Association does not think that 50 per cent. of the rental value would in any way be considered a reasonable maximum to adopt, that it rejects "rental value" as a basis of taxation and that therefore it is strongly opposed to any other standard being adopted than the one of economic net profits as defined in the suggested amendment of section 107 of the Land Revenue Code.
The PRESIDENT, Agricultural Association, Anand (Kaira).	In his opinion the percentage should be ten per cent.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	Does not consider that 50 per cent. is a reasonable maximum.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	No answer given in view of reply to question No. 3.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	*Vide* reply to question No. 10.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Would suggest means between maximum and minimum for such lands in vicinity

The PRESIDENT, Taluka Local Board, Chorasi (Surat).	Does not consider that 50 per cent. is a reasonable maximum.
CENTRAL DIVISION.	
C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	Considers 50 per cent. as a reasonable maximum, but would prefer that 40 per cent. should be fixed as the standard to be aimed at in revising assessments.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	Considers that the fixed proportion should be ascertained by the legislature keeping in view the traditions of the country.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	Does not answer this question since he is against basing assessment on rental value.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	No reply given in view of the answer to question No. 10.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	Does not think that 50 per cent. is a reasonable maximum. In his opinion it should be 15 per cent.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	Is not in favour of fixing any percentage.
The PRESIDENT, District Local Board, East Khandesh.	In his opinion 33 per cent. seems reasonable.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	In his opinion 50 per cent. would be a very high maximum to fix at a single step. Observes :— "Rents are sometimes double the assessment but more often very much higher and often ten or fifteen times as much as the assessment. As the Land Revenue Assessment rose, the rental would fall. For instance, I know of land assessed at about Rs. 2 of which the rental is Rs. 20. If the assessment were increased to Rs. 10 at once the rental would naturally tend to fall immediately to Rs. 20 *minus* the Rs. 8 increase in assessment, *i.e.*, to Rs. 12. So the rental and assessment would become almost equal. I am inclined to think that at present 50 per cent. is too high a point at which to aim even by gradual stages in many places as it is much in excess of the actual present standard, and if it is taken as an average over the whole village, individual cases of over-assessment would be numerous ".
The PRESIDENT, District Local Board, Sholapur.	*Vide* reply to question No. 10.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	In the first place he considers that no maximum percentage of the rental value should be fixed as a standard, but that if a maximum percentage is proposed, 50 per cent. will be a really high maximum. In his opinion 25 per cent. will be enough.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	Considers that 30 per cent. is a reasonable maximum.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	In his opinion 25 per cent. should be the maximum percentage of the rental value as assessment.

W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	Considers that it is not advisable, to fix any maximum, but if one were fixed probably 40 per cent. would be safest.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	No reply.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	Considers that 50 per cent. would be too high a maximum. In his opinion it should never exceed 1/6th of the net income.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	In his opinion 50 per cent. is a reasonable maximum.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	Considers that 50 per cent. would be too high a maximum. In his opinion it should never exceed 1/6th of the net income.
Mr. A. O. KOREISHI, COLLECTOR of West Khandesh.	States that 50 per cent. is rather a high maximum. Considers that the ordinary maximum should not be more than 33 per cent. of the net profit due to rent. Adds :— "This factor may not be constant and additions may be made where the economic situation makes agricultural profits more or less secure, and concessions may be granted where there is abnormal depression. At best it may range between 33 per cent. and 50 per cent."
The PRESIDENT, District Local Board, West Khandesh.	Would suggest a maximum of 30 per cent.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	States that in the opinion of the Board 75 per cent. maximum is reasonable.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	Does not consider that 50 per cent. is a reasonable maximum. Would suggest 12 per cent. only owing to the poverty of the people.
The PRESIDENT, Taluka Local Board, Dhulia (W. K.).	In his opinion 50 per cent. would be quite unreasonable. Would propose 16 per cent.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	In his opinion the maximum tax on agriculture by way of assessment should be two annas (in the rupee ?) on the net profits of land.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	No answer given in view of the reply to question No. 3.
The PRESIDENT, District Local Board, Nasik.	Does not consider that 50 per cent. is a reasonable maximum. Would suggest 30 per cent.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	In his opinion 50 per cent. is too much, 30 per cent. is reasonable. Observes that in very many cases even at present, assessment has gone beyond 50 per cent. on account of the excessive assessments already fixed during previous settlements and states that the Institute would limit any maximum at 1/6th of the net profits.
The PRESIDENT, Agricultural Association, Baramati (Poona).	In his opinion a maximum of 50 per cent. would be too much and will be found burdensome to the agriculturists.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	Considers that the maximum of 50 per cent. would be too high and very burdensome to every agriculturist, that if any increase is to be made, it should not be made more than 15 per cent. in some individual cases deserving it and 10 per cent. generally.

The PRESIDENT, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh).	In his opinion 50 per cent. is not reasonable, but 30 per cent., provided :— (1) this maximum should be reached in the course of several revision settlements to be undertaken after the interval of 60 years period ; (2) this percentage should be of the net rental arrived at after deducting from the total rental the sum equal to the interest, which the landlord would have got, if he had invested the sum equal to the value of the land in some other business or trade.
The PRESIDENT, Taluka Local Board, Sholapur.	Does not reply in view of his answer to question No. 10.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	Does not consider that 50 per cent. is a reasonable maximum. In his opinion 1/5th of the net produce should be the maximum.
The PRESIDENT, Agricultural Association, Junnar (Poona).	In his opinion 50 per cent. is not a reasonable maximum, but considers that 1/5th of the average rental value should be the maximum.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh).	Does not consider that 50 per cent, is a reasonable maximum. Proposes that not more than four pies in every rupee of net average agricultural income should be fixed as the limit of the State demand as land revenue and that lands yielding up to Rs. 500 should be exempted from Land Revenue taxation.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	In his opinion 50 per cent. is not a reasonable maximum percentage, as the prevalance of famine in this taluka now and then is to be taken into consideration.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	In his opinion a maximum percentage of rental value should not be fixed as the assessment the State is entitled to take, and observes that rental value and assessment should not be connected together in a far-fetched manner.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	In his opinion 50 per cent. is not a reasonable maximum, and suggests that a maximum of 33⅓ per cent. may be fixed.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	Would like to take the maximum a little lower for safety—33 to 40 according to the class of land, if the 33 per cent. limit of enhancement is done away with—otherwise no objection.
	SOUTHERN DIVISION.
R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	In his opinion 50 per cent. would be reasonable where other circumstances tended to lower the rent and that where however rents are liable to be forced up by competition or otherwise, 25 to 30 per cent. would be a more suitable figure. Adds that no fixed scale can safely be laid down.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	Considers that 50 per cent. is not a reasonable maximum.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	Considers that under the present circumstances 50 per cent. of the rental value is inadmissible.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Suggests 30 per cent. as the maximum.

The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	Does not answer this question in view of his reply to question No. 10.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	States that this needs no reply since he differs from the principle.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	In his opinion assessment should never exceed 15 per cent. of the rental.
R. G. GORDON, Esq., Collector of Bijapur.	States: —" 50 per cent. is a reasonable maximum and is the one that is adopted in the Punjab and the United Provinces. Where the rent is half the crop the assessment would then on this standard come to 25 per cent. of the gross produce, which would of course be a high assessment. But in point of fact we never work up to the actual maximum, and I would therefore deprecate its being placed any lower, since to reduce it would result in practically fixing a lower range of rates still with reference to the reduction in the general standard."
The PRESIDENT, District Local Board, Bijapur.	As his reply to question No. 10 is in the negative, he does not give any answer to this question.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	States that if at all Government decides a maximum percentage, it should not be 50 per cent., that one-tenth of the produce belongs to the State and this is the maximum percentage.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	Would fix one-sixth as the maximum that the State should be entitled to take.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	In his opinion 50 per cent. would be too high, especially in the case of cultivating landlords. Suggests that the maximum may be fixed at 25 per cent. in the case of cultivating and 40 per cent. in the case of non-cultivating landlords.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	*Vide* reply to question No. 10.
The PRESIDENT, District Local Board, Kanara.	In his opinion not exceeding 12½ per cent. of the rental value is the reasonable maximum percentage that may be recovered by Government.
The PRESIDENT, Taluka Local Board, Bijapur.	In his opinion 50 per cent. is not a reasonable maximum.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	States that a maximum of 50 per cent. is not unsuitable, though two of his Assistants would fix it at 25 per cent.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	Does not consider that 50 per cent. is a reasonable maximum. In his opinion it should be 35 per cent.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	States that the Association considers that 50 per cent. is never a reasonable maximum. In its opinion one-sixth of the rental value may be fixed as the maximum which the State is entitled to take.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	No reply.

J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	No reply.
The PRESIDENT, District Local Board, Kolaba.	Considers that 50 per cent. of the rental value would be a very high maximum. In his opinion the State should not have more than one-sixth of the rental value.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	In his opinion 25 per cent. would be the reasonable maximum and considers that 50 per cent. would be too excessive.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Does not answer this question as he does not favour the rental value of land to be the basis for fixing assessment.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	In his opinion the maximum should be 10 per cent. of the net rental value arrived at after deducting cost of cultivation and leaving sufficient margin for recurring and occasional expenses for the improvement of land.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	In his opinion 30 per cent. should be the maximum.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	States that as the rental value of land is not suitable for fixing assessment, there is no need of proposing any percentage as a standard.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	States that as the rental value of land is not suitable for fixing assessment, there is no need of proposing any percentage as a standard.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	*Vide* reply to question No. 10.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	In his opinion 50 per cent. is a reasonable maximum.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	Considers that a maximum of 15 per cent. of the rental value of the poorest land of a particular class mentioned in reply to question No. 3 should be fixed as the reasonable maximum assessment the State is entitled to take.

Question No. 12.—**Do you consider the scheme for fixing a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals practicable? (Vide scheme attached—Appendix II.)**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable in Sind. States that it is an attractive scheme, but it would not work there. Observes:—"The difficulty is that the outturn of the same survey number may vary extremely with the character of the inundation, which may affect the mode of irrigation. A wheat number, for instance, may be cultivated one year on *bosi* only (conserved moisture for kharif flow irrigation) and may produce 10 maunds per acre; the next year it may get *rabi* lift water in aid of *bosi*, and produce 16 maunds per acre. Yet another year, the number may get nothing but *rabi* lift water, and produce only 8 maunds, of which crop the zamindar will get a considerably smaller share. Here enters in the question of 'the value of Government water supplied'."
K. B. JAN MAHAMAD KHAN, Sind ..	Does not consider the scheme of permanent assessment in kind but recovering it in cash practicable, because it is both impracticable and is likely to lead the several knotty questions.
The PRESIDENT, Taluka Local Board, Pano Akil.	Does not consider the scheme of permanent assessment in kind but recovering it in cash practicable.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Does not consider the scheme of permanent assessment in kind but recovering it in cash practicable for various reasons, the principle one being that the assessment in Sind is not *fixed* on survey numbers as in the presidency proper, but it is variable according to the varying modes of irrigation. Observes that if innumerable crops and varying modes of irrigation and fluctuating water supply are taken into account, the labour involved in fixing assessment in kind for each crop and for each mode of irrigation would be enormous and the results will not be reliable.
SYED MAHOMED KAMIL SHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that the scheme of permanent assessment in kind but recovering it in cash is sensible in so far as it seeks to determine the produce of each field. Observes that in *rayatwari* system, where every field is a survey number and forms a unit for assessment, it is only just and equitable that its productivity (in quantity) should be fixed once for all. Remarks that the revision of the prices every ten years is altogether objectionable, inasmuch as it militates strongly against the 30 years revision in the presidency and 20 years in Sind and that another objection is that it will entail a very great labour to fix each survey number's gross and net produce and that the operation will last over many years.
The PRESIDENT, District Local Board, Larkana.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.

States that he does not thoroughly understand the scheme, but in his opinion it seems to be impracticable so far as regards Sind, and probably so as regards any other part of the presidency. Observes :—

"The process for calculation suggested for fields which grow mixed crops and for those which grow different crops in different years, either in a fixed rotation, or haphazard, is to my mind even more impracticable. And the final process of calculating the actual assessment is the most impracticable of all. The annual *jamabandi* would be quite beyond the powers of either the village officers or the *jamabandi* officers' staff if this system were adopted, and the *jamabandi* would take months in every taluka. And finally few zamindars would be able to discover what they really had to pay, or to check the bills presented to them. What is required for any system of assessment on agricultural lands is that it should be simple and readily understood and checked. I consider that the suggested scheme is the exact opposite, although these are the advantages especially claimed for it. I may also add that the maintenance of accurate price registers in a taluka has always proved impossible at present, and I have not the slightest doubt that if such registers were maintained, they would not be reliable. Certainly there would be innumerable disputes regarding them. As a matter of fact prices differ in different parts of the taluka, and even if those prevailing at head-quarter towns could be accurately fixed each year, previous to *jamabandi*, it would be wholly unfair to apply them to all portions of the same taluka. It may be added that prices do not remain constant throughout the year; the rates are highest when none has the produce to sell, and lowest when most of the produce is being placed on the market. To fix the amount to be levied for assessment on the basis of a ten years' average would be absurd, and to take the average of one year would be unfair to the zamindar, even if that average could be accurately determined the average would be raised by the rates prevailing in months when no produce is being sold."

The PRESIDENT, District Local Board, Hyderabad.

Does not consider the scheme for fixing a permanent assessment in kind, but recovering it in cash practicable.

The PRESIDENT, Taluka Local Board, Hyderabad.

In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable. Observes that the fixing of permanent assessment in kind on each survey number and then determining the rates at short intervals would be a heavy task and so far as the cash payments are concerned, it will not be fixity of rates.

Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.

In his opinion the idea of determining cash value at short intervals is unacceptable. But for that, he considers the scheme sound. Remarks that it is feared that the fixing of cash value at short intervals will militate against the already small interval of 20 years allowed in Sind.

Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is entirely impracticable. Remarks that it is more arduous to work than the existing system, that the fixing of permanent assessment in kind on each survey number and then determining rates at short intervals will be a tremendous task and will after all carry no fixity of rates so far as cash payments are concerned, and that it will besides nullify the advantage of 20 or 30 years' settlement which we have got.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is absolutely impracticable. Remarks that it may sound very well in theory but is quite unworkable in practice.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	Considers the system proposed by Mr. Shivdasani to be the most impractical and unworkable. Remarks that it is at the best but an ideal system, suited neither to Government nor to the rayats.
K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable, and observes that were it practicable, it would serve no useful purpose in Sind.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	In his opinion the scheme for permanent assessment in kind but recovering it in cash outlined by Mr. Shivdasani may be suitable for the Presidency proper, but that it is quite impracticable in Sind, where the assessment varies with the mode of irrigation employed. Observes :— "Moreover in Sind for the purpose of assessment the deh is a unit. By the proposed scheme every field will have to be scientifically classified and assessed separately which will involve prohibitive cost and heavy work on the staff. It will also not suit the Sind conditions because productivity of field varies with the mode of irrigation which again is not permanently fixed but varies with the improvement or deterioration of the canal on which it is dependent. The Sind system is simple and well understood and has worked well, and it seems quite unnecessary to introduce complications."
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	In his opinion Mr. Shivdasani's proposal is perfectly workable and certainly worth consideration; he therefore agrees with him in principle. Observes that as it touches the most delicate question, it should be widely made public and opinions of different shades of thought among zamindars obtained.
The PRESIDENT, District Local Board, Sukkur.	In his opinion the scheme of permanent assessment in kind but recovering it in cash will not be practicable. Observes that it is liable to abuse and will require a heavy establishment to cope with the work, and states that his experience is that in places where the system of fixing the assessment in kind is in vogue, it is not appreciated by the public.

N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.

Replies as follows:—

Mr. Shivdasani's proposed scheme is open to several objections. In the first place it is in many cases quite impossible to fix on any one crop (or even any combination of 2 or 3 crops) as the permanent characteristic of the land and the measure in which its rent should be expressed, and this is specially the case in an irrigated tract like Sind. Lands change from one crop to another not only because of private improvements—which Mr. Shivdasani seems to imagine explain all such changes—but because of changes in the mode and kind of irrigation due to the construction of new canals by Government or the improvement (or *per contra* in some cases the deterioration) of existing ones, and following on changes in irrigation the very character of the soil and its suitability for particular crops not uncommonly changes under certain conditions.

It is impossible to deny to Government a share in the enhanced yield and quality of crops due to irrigational improvements; to do so would simply prevent any such schemes being undertaken in future; and equally unjust to deprive the State of a share in the increased productivity of the land due to other general causes or to the action of Government or the community, such as the improvement in transport facilities, the introduction into general use of better tools and machinery, the more plentiful and cheaper supply of manures, the growth of population and the increase of education and skill among the people.

To let all such benefits be diverted from the State coffers to the pockets of private landlords would be to gratuitously repeat in India the prime disaster of English History, whereby life in general and industry in particular is heavily taxed and hardened for the benefit of a parasitic class of ground landlords—parasitic that is in their quality of ground landlords, whatever services to the community individual members of this class may render in other capacities. Yet Mr. Shivdasani's proposal would deprive the State, and thereby the people as a whole, of any share in all such benefits or indeed of any possibility of increased revenue from increasing value of lands except by the sole rise in the prices of agricultural produce. And Mr. Shivdasani proceeds to rob the State of the full benefit even of this, by proposing to limit very narrowly the enhancements that may be made at each revision, regardless of whether prices have risen 50 or 100 per cent. even, while insisting on the full benefit of any fall being given at once to the landholder. I certainly cannot agree with him that "we will therefore have all the advantages of a permanent settlement without in any way sacrificing the interests of the State". On the contrary I contend that under such a scheme the interests of the State will be sacrificed all along the line in favour of the landholders. Any scheme for a permanent settlement, even though the rates be fixed in terms of produce and not of currency, as proposed, means denying to the State (and hence to the people as a whole, whose only organ of expression and representation the State is) the future benefits of all

	improvements due to State or communal action, and if the individual landholder has an equitable claim to enjoy the enhanced profits resulting from private improvements certainly the State (as representing the people or the nation) has an equally strong claim to reap the full benefit of all public improvements.
Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	In his opinion the proposed scheme is too elaborate to be put into practice.
Mr. HIRANAND KHEMSING of Hyderabad.	In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is an ideal one, but the revision at short intervals of the price of the permanent assessment in kind will be a great disturbing factor. Observes that another drawback is that it will entail great labour to assess the produce of each field. Remarks that in principle it is quite correct, since each field is a unit for assessment and that it should be the duty of Government to fix the net produce and the share due to Government from each field. Adds that in practice the system is too difficult to work.
K. B. DURMAHOMED KHAN, Barakzai, Garhi Yasin.	Submits that land revenue may not be levied in kind but in accordance with the usual practice.
The PRESIDENT, District Local Board, Thar Parkar.	Does not approve of the scheme for fixing a permanent assessment in kind but recovering it in cash and remarks that the practice in vogue is working satisfactorily.
	NORTHERN AND BOMBAY SUBURBAN DIVISIONS.
J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	Considers that the scheme for fixing a permanent assessment in kind but recovering it in cash seems to be quite practical, but the period of 10 years proposed is too long. In his opinion the period of 10 years should be reduced to 5 and if necessary to 3 years and that more definite proposals are necessary to tax "unearned increments".
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is not practicable. Observes that the scheme is quite as elaborate as the present classification scheme which it merely replaces and has no distinctive advantage except perhaps the fact that the cultivator will understand it better than the classification scheme.
The PRESIDENT, District Local Board, Panch Mahals.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	States that the scheme suggested by Mr. Shivdasani is more theoretical than practical and besides it will involve a great deal of trouble and expense to Government. Remarks that the ignorant cultivators have no available data to work out the scheme with success and so the scheme will not be feasible.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	Does not consider that the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable. Remarks that it might be theoretically possible to vary assessment yearly or at short intervals in accordance with changes in the general purchasing power of money but that it would almost certainly lead to widespread corruption in areas where the cultivators are ignorant and illiterate.
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	Understands that the scheme for fixing a permanent assessment in kind but recovering it in cash has been withdrawn. Remarks that in any case it scarcely merits serious consideration.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable, or desirable, even if it is found to be beneficial, specially in cases of bad years.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
Mr. V. B. MARDHEKAR, Collector of Broach.	In his opinion Mr. Shivdasani's scheme is quite impracticable. Observes :— "It is impossible to fix a permanent assessment in kind on land in this Presidency. Each field or a pot hissa will have to be visited and the assessment in kind ascertained. What data are there ? It is suggested that the average gross produce of each field for 10 years should be ascertained. How is this to be ascertained ? In the absence of clear written records, which it is impossible to get, the assessing officer will be groping in the dark and some arbitrary assessment in kind will be levied without regard to the quality of land, its proximity to centres of trade. The Scheme takes no account of such factors, as facilities of communications, centres of trade, etc. A field in the extreme west of Poona for instance, would yield the same outturn as another near Poona, and under the scheme both fields would pay the same cash fixed rent. It is unnecessary to elaborate other serious objections to the scheme, which I find is not well thought out. I reject the scheme as thoroughly unsound, impracticable and worthless."
The THAKOR SAHEB of Amod, Broach.	States that Mr. Shivdasani's scheme is an ideal which the Revenue and Survey experts have striven for. Observes that it is an attractive scheme in its principles, but when put into practice, it won't prove more satisfactory than many others. Remarks : " The estimates of productiveness may be underrated or overrated. Then what is to be the Raj Bhag or the share of the State ? That would be the crux of the scheme.' Adds that unless Mr. Shivdasani precribes the share of the State, it would not be possible to give an opinion about the merits of the scheme.

The THAKOR SAHEB OF KERWADA, Broach.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash at all practicable, and remarks that if the scheme is put in force, it will increase the burden of taxation on the agriculturists.
The PRESIDENT, District Local Board, Broach.	States that the scheme for fixing a permanent assessment in kind but recovering it in cash is not only impracticable but very complex, and remarks that it would be extremely difficult to work it out in actual pratice.
R. B. A. U. MALJI, Broach.	Reply not clear.
Sardar R. B. MOTILAL CHUNILAL, Broach.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable, because besides being complicated, it will lead to much dishonesty and fraud all round, and will eventually be found disadvantageous to Government treasury.
Mr. S. M. BHARUCHA, Collector of Thana.	Considers that the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	States that in the opinion of the Association the scheme prepared by Mr. Shivdasani is difficult to be put into effect and is not acceptable to them.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	States that the Board is of opinion that there should be permanent settlement of land revenue, that the assessment may be fixed in kind, but its money value should not be changed at intervals of ten or any amount of years.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of Panch Mahals.	Considers the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Does not think it advisable to adopt the system of permanent assessment in kind laid down in Appendix II to the questionnaire. Observes that there are good many objections to this scheme even though it aims at securing certainty in assessment.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	States that the Board is of opinion that the scheme for fixing a permanent assessment in kind but recovering in cash is impracticable.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Does not consider Mr. Shivdasani's proposal to be practicable and does not agree with the idea of a permanent settlement.
The PRESIDENT, District Local Board, Bombay Suburban District.	Does not consider Mr. Shivdasani's proposal to be practicable and does not agree with the idea of a permanent settlement.
The JOINT HONORARY SECRETARY, Andheri Landholders and Residents' Association (Bombay Suburban).	States that the Association approves in general the scheme of permanent settlement prepared by Mr. Snivdasani as the most equitable adjustment of the claims of the State and of the cultivator for improvements effected by him.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	States that the Board considers that the scheme for fixing a permanent assessment in kind but recovering it in cash is practicable.

The PRESIDENT, Taluka Local Board, Dahanu (Thana).	States that the Board considers that the assessment as obtains there at present should be made permanent and that Government should have no right to make any change in this fixed assessment.
The PRESIDENT, Taluka Local Board, Wada (Thana).	States that the Board does not consider that the scheme laid down in Appendix II would be suitable to the Wada Taluka.
Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad).	In his opinion agricultural assessment should not be permanently fixed. It should however be fixed for 100 years instead of for 30 years.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	States that the first fixing of the assessment in kind is almost impracticable, but if it is to be really permanent, the great trouble involved in the work may be undertaken and even the risk of injustice being done to good cultivators may be accepted, in view of the saving of further trouble for all time. Observes that after all this, the scheme proposes a revision every few years and the permanency is only a *camouflague*.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	States that to put the scheme suggested in question No. 12 into practice will involve hardships of insurmountable character, that when the scheme is to be acted upon, it will be hard if not impossible to determine the exact nature and the quantity of the product of a field and that it would be no less difficult to ascertain correct prices.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	States that the Board suggests that the present assessment should be permanent assessment and states that no other scheme is preferred by them.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira)	Is of opinion that assessment should be permanently fixed in cash on the profits of agricultural land but it should in no case exceed one-tenth of the net profits at any period of revision and should be ascertained by a joint committee of officials and non-officials of each district, taluka or village, wherein the revision settlement is sought to be introduced ; and states that he does not approve of the scheme in Appendix II, as its working in his opinion is sure to prove to be more cumbrous, complicated and incomprehensive than the present system which it seeks to replace.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that the element of permanent settlement in the scheme of Mr. Shivdasani is acceptable to the Association as well as of the net profits alone to be made the basis of determining the land tax, but it does not however accept his method of arriving at the net profits. States further that in the opinion of the Association Mr. Shivdasani's scheme is not helpful in improving the condition of agriculturists, but it would make their lot much worse. Adds that Mr. Shivdasani's scheme as a whole is not acceptable to the Association.
The PRESIDENT, Agricultural Association, Anand (Kaira).	In his opinion the scheme is not practicable.

The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	States that the Board suggests that the present assessment after the revision should be the permanent assessment and that no other scheme is preferred by it.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	Regards the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	In his opinion the proposed scheme of permanent assessment does not seem to be feasible and practicable.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Answer not clear.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	Agrees with the principle underlying the scheme of permanent assessment in kind but thinks that it will have to be made more practicable.

CENTRAL DIVISION

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	Does not approve of the scheme for fixing a permanent assessment in kind because it is not possible to find out the net profit on agricultural land for the following reasons :— "(1) Gross produce cannot be estimated at all accurately. (2) Cost of production cannot be estimated at all where the system of family labour is general and where cattle are fed on the produce of the fields they cultivate." Observes that the proposed system would also defeat its own ends, as the constant fluctuation in the amount of assessment would cause far more discontent than the present fixed sum.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	Partially agrees with Mr. Shivdasani's scheme as far as a fixed proportion of the profits of agriculture is settled as State dues.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	Does not consider the scheme for fixing a permanent assessment in kind impracticable, but observes :— "In the interest of the Government and country, however, it is better if it is subjected to revision every thirty years. It will be better than the present system, though it will involve considerable amount of preliminary work."
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	States that in the opinion of the Association the draft scheme for fixing a permanent assessment in kind but recovering it in cash will not be practicable.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	States that the Board does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable, because there will be so many difficulties in carrying it out and the results so dubious that it is better not to attempt it.

The PRESIDENT, District Local Board, East Khandesh.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	In his opinion Mr. Shivdasani's scheme is impracticable.
The PRESIDENT, District Local Board, Sholapur.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash feasible and workable.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	In his opinion the proposed scheme for fixing a permanent assessment in kind but recovering it in cash may prove beneficial to agriculturists, if it is practicable to really ascertain the actual yield of each field. Remarks that the scheme instead of giving relief to agriculturists would entail hardships on them, and the result would be falling from the frying pan into the fire.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	Considers the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	States that the system of fixing assessment in kind but payable in money is not grasped well, but that it will be very difficult to work it out in detail.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	Considers the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	States that the Board does not approve of the scheme of fixing assessment in kind out of the produce realised but of recovering the same in cash.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	States that the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable and unserviceable.
J. R. HOOD, Esq, I.C.S., Collector of Sholapur.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable. Observes :— "The plan of fixing assessment in kind was given up many years ago for excellent reasons and its re-introduction would be a retrograde step. I do not consider Mr. Shivdasani's scheme in any way simpler than the present method or likely to be any more popular. All taxation is unpopular and, to the Indian, direct taxation is especially so. If the present system is unpopular it is not because the system is bad or incomprehensible but simply because direct taxation is unpopular as such and the scheme proposed by Mr. Shivdasani would be open to the same objection. * * * *

Apart from these general considerations I regard the scheme as impracticable to work and distinctly inferior to the present method. In his second paragraph the proposer confuses "productivity" with "produce". At present the assessment is based on the capacity for production of the land, *i.e.*, its productivity, and capacity and productivity are the same, though Mr. Shivdasani fails to see it, and I maintain that our predecessors were perfectly right in basing their assessment on productivity and not on the actual produce. For one thing, we do not want to put a premium on laziness or bad methods of cultivation. If a man does not get what he should out of his land, that is his fault and he should suffer and not the State, *i.e.*, his more industrious fellow-cultivators should not be made to pay for his shortcomings. Again Mr. Shivdasani does not say how he proposes to ascertain the average gross produce of each field for the last ten years. The only means of doing so would be by enquiry of the cultivators and I would defy any enquiry officer to arrive at the truth unless he were prepared to proceed on the assumption that most of his informants were unworthy of credit, and any system based on such an assumption would certainly not be popular. It may be noted that Mr. Shivdasani's "revisions" are dependent on price movements and that he would limit any enhancement to ten or twenty per cent. though experience has shown that prices may increase 100 per cent.

I need hardly mention the enormous establishment and the time and expense that would be required for introducing a revision settlement on these lines for every field in the Presidency and when all this money and labour had been spent the experiment would probably be found to be a disastrous failure from the point of view of the State.

The most serious objection to Mr. Shivdasani's scheme in my opinion would be its extreme unpopularity among the cultivators in spite of the fact that it is obviously designed to benefit the landowner at the expense of the rest of the community. The greatest merit of the present system is its stability and the fact that the assessment is unlikely to be changed more than once in each man's working life. Thus he knows exactly where he is. But under Mr. Shivdasani's scheme the assessment would change three times as often and, being dependent solely upon price-movements, it might easily happen that during a decade of low prices the unfortunate cultivator would be compelled to pay an assessment calculated on a decade of high prices. I may mention that all my subordinate revenue officers regard the scheme as "complicated and unworkable". Again, there would be no remissions or suspensions under the scheme as bad seasons are already allowed for in fixing the assessment."

The PRESIDENT, Taluka Local Board, Haveli (Poona).

States that in the opinion of the Board the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable and unserviceable.

Mr. A. O. KOREISHI, Collector of West Khandesh.	In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable, and if adopted, will make the Land Revenue System unsuitable and complicated.
The PRESIDENT, District Local Board, West Khandesh.	Does not consider the scheme for fixing a permanent assessment in kind but recoverring it in cash practicable.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	States that the scheme for fixing a permanent assessment in kind but recovering it in cash may be introduced, but there seems no necessity for fixing rates at short intervals.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	Approves of the scheme for fixing a permanent assessment in kind but recovering it in cash.
The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh).	In his opinion Mr. Shivdasani's scheme is worth giving a trial, though apparently taking into consideration the various difficulties, the scheme seems unworkable and impracticable.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash seems difficult to be worked out.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	States that the Board is in favour of fixing land revenue in kind but does not approve of the idea of recovering the same in cash.
The PRESIDENT, District Local Board, Nasik.	In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	States that the scheme for fixing a permanent assessment in kind but recovering it in cash, has the merit of a novel suggestion, that it is worth being tried under a special committee of the Legislative Council with co-opted non-official experts which should be appointed for executing the task mentioned in the last paragraph (11) of the Scheme. Suggests that it should be tried in one tract in the first instance for two years and reconsidered on its own merits by the Council as to its extension, improvement or abolition.
The PRESIDENT, Agricultural Association, Baramati (Poona).	States that the scheme proposed for fixing permanent assessment will be found unworkable.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	States that the scheme for fixing permanent assessment would be in practice unworkable.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh).	In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable.
The PRESIDENT, Taluka Local Board, Sholapur.	Considers that the scheme for fixing a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals is not practicable.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

The PRESIDENT, Agricultural Association, Junnar (Poona).	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh).	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	Thinks that if permanent assessment is fixed, it will not be practicable to recover it at short intervals.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals practicable.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	Approves of the scheme for fixing a permanent assessment in kind but recovering it in cash, if the permanent settlement scheme like Bengal suggested in reply to question No. 2 is not accepted.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable, because it would be impossible to prepare accounts on such a system without an enormous increase of establishment, both subordinate and superior.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	States that in the opinion of the Board the scheme for fixing a permanent assessment in kind but recovering it in cash is not wholly practicable and would be too costly and ruinous to *bonafide* cultivators.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	Does not approve the scheme for fixing a permanent assessment in kind but recovering it in cash. Remarks that no Government will be able to work it out, unless a person interested to receive the revenue in kind is on the spot.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Considers the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	Considers the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	Considers the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	States that the Association is of opinion that Mr. Shivdasani's scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	Replies as follows:— "The scheme of permanent assessment in kind is so futile as hardly to be worth powder and shot. It is not worth wasting time over but a few of the objections to it are as follows:—

	(*a*) At present our assessments are revised every 30 years which, we are informed by Mr. Shivdasani, 'causes great heart-burning to the cultivator' and under the new scheme the assessments are to be fixed permanently in kind with the result that 'the cultivator secure in the knowledge that his assessment cannot be raised' is to go on his way rejoicing. Yet according to the scheme the *cash* values of the grain assessments are to be revised every ten years on the basis of ten years' prices with the result of course that the assessment in cash will be changed. In other words the system substitutes a ten yearly assessment for a 30-year one with changes in the assessment in cash just as at present, and as our present revisions are based mainly upon changes in prices the basis will exactly be the same. 'Plus ca change, plus c'est la meme chose'. In the circumstances if the cultivator's heart burns under the present system it is likely to blaze under its substitute. (*b*) It is difficult enough to find out the gross produce of a single field for one year and the mind absolutely boggles at the notion of endeavouring to discover the produce of every single field in the Presidency for ten years and when there is super-added the obligation to find the average cost of cultivation for every field for the same period, the only result is stupefaction. (*c*) Mr. Shivdasani has not considered the little item of cost which would submerge the finances of the Presidency for a generation, but the whole scheme is so hairbrained that it is not worth wasting space over."
The PRESIDENT, District Local Board, Bijapur.	Considers the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	States that assessment in kind is impracticable now-a-days.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	Considers the scheme for fixing a permanent assessment in kind but recovering it in cash quite reasonable and practicable.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	Is not in favour of fixing assessment permanently, either in kind or cash.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	States that the scheme for fixing a permanent assessment in kind but recovering it in cash is partially impracticable, so far as the district of Kanara is concerned.
The PRESIDENT, District Local Board, Kanara.	States that the scheme for fixing a permanent assessment in kind but recovering it in cash seems practicable, but the difficulty is in maintaining an efficient machinery in estimating the rent in cases where statistics are not available. Suggests that the ten years' interval for revaluation should be changed to fifty years.
The PRESIDENT, Taluka Local Board, Bijapur.	States that the Board does not consider that the scheme for fixing a permanent assessment in kind but recovering it in cash would be beneficial and workable both to the Government and rate payers.

J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable. Observes that it would be too harassing to the cultivator, involve too much uncertainty and would afford no reasonable basis for assessment, if a cultivator is to be allowed to manage his property according to his discretion.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	Considers the scheme for fixing a permanent assessment in kind but recoverable in cash practicable.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	States that in the opinion of the Association the scheme for fixing a permanent assessment in kind but recovering in cash is practical.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	Considers the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable. Remarks :— "To abandon the actual rents as recorded in our tenancy registers for an attempt to discover the rents by the method described in part 4 of Appendix II is to leave the hard high road leading straight to our destination and plunge into a bog. I consider the scheme also, even were it practicable, in some respects unsound though, ofcourse, if we could ascertain for every field the actual surplus which remained over, after normally good cultivation, for division between the landlord and the State, a highly satisfactory scheme of assessment might be based on it".
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	States that it is possible to fix the assessment in the way proposed in the scheme but does not see why Government should bind its hands.
The PRESIDENT, District Local Board, Kolaba.	Does not consider the scheme in Appendix II impracticable, but does not find any particular advantage in it.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	In his opinion the scheme, so far as it says that productivity of each land should be determined is alright, but, in other respects *viz.*, to fix the assessment in kind and the prices of which to be revised every ten years, would rather be impracticable, besides entailing much expenditure and labour.
The PRESIDENT, Taluka Local Board, Renebennur (Dharwar).	States that although the principle of fixing assessment in kind and its recovery in cash adumbrated in the scheme by Mr. Shivdasani looks reasonable and equitable, the scheme bristles with various difficulties in carrying it out in practice. Observes that the process of keeping a record of prices for all places and at all times is costly, not practicable and gives great scope for fraud and corruption.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is not practicable.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	In his opinion the scheme for fixing a permanent assessment in kind, but recovering it in cash, is practicable, but remarks that it would require an elaborate and costly enquiry.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	Considers the proposed scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

The PRESIDENT, Taluka Local Board, Indi (Bijapur).	Considers the proposed scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	In his opinion the proposed scheme for fixing a permanent assessment in kind but recovering it in cash is not practicable.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable. Remarks that even if it were practicable, it would offer no advantages, as it merely comes ultimately by a very round about and unworkable method to something very like our own result, but with the substitution of a 10 years' settlement (too short a period) for a 30 years one.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	States that in the opinion of the Association the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable, as it fears that such a practice will involve very large expenditure without any benefit to either the State or to the land-owner and may on the other hand lead to great discontent and dishonesty.

Question No. 13.—**Do you consider that the present maximum limits of enhancement at a revision settlement should be adhered to, *viz.*, 33 per ce t. for a group or taluka, 66 per cent. for a single village and 100 per cent. for an individual holding?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	In his opinion the present maximum limits of enhancement at a revision settlement, on a broad view, are just, though in present day settlements, the abnormal rise of prices during the past 15 years has made them to appear unduly restrictive. Remarks that such a phenomenon can scarcely be expected to occur again.
K. B. JAN MAHAMAD KHAN, Sind	Agrees that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Pano Akil.	In his opinion settlement should not be revised till canals are organised.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Agrees that the present maximum limits of enhancement at a revision settlement should be adhered to.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that in the opinion of the Association the present maximum limits of enhancement at a revision settlement are oppressive. It would abolish these limits for talukas, groups and villages and would confine the maximum limits to individual holdings only, and in such cases, the enhancement must not exceed ten per cent. Observes that the Association sees no real reason in fixing limits to a taluka, or a group, or even a village, when it is borne in mind that the unit of assessment is a field or survey number.
The PRESIDENT, District Local Board, Larkana.	In his opinion the present maximum limits of enhancement at a revision settlement are high and they should not be adhered to.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	Sees no good logical reason for maintaining any such limits.
The PRESIDENT, District Local Board, Hyderabad.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion the present limits of maximum enhancement at a revision settlement are exorbitant and does not consider that the actual profits from agriculture can bear such maxima of increase. Remarks that to increase 33 per cent. in a taluka and 66 per cent. in the case of a village are very high and 100 per cent. in individual cases will be inflicting a great hardship.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	In his opinion it is desirable to reduce the maximum limits of enhancement considerably, as they press very hard on individual zamindars.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	Considers the present limits of maximum enhancements at revision settlements as too exorbitant and arbitrarily fixed.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Has no objection to the present maxima fixed for the enhancement of assessment.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	In his opinion the present maximum limits of enhancement should be maintained.

SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	In his opinion the maximum limits of enhancement at a revision settlement should on no account exceed ten per cent. whether for a group, a taluka, a single village, or individual holding. Observes that there is a universal cry that the enhancement by Government is much too high.
K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.	Does not consider that the present maximum limits of enhancements at a revision settlement should be adhered to.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	Considers that the present maximum limits of enhancement at a revision settlement should be adhered to. Remarks that they sometimes fetter the Settlement Officer with regard to individual villages (dehs) especially where there has been a sudden increase in rice, but the line has to be drawn somewhere and these limitations are on the whole satisfactory.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	In his opinion the present maximum limits of enhancement at a revision settlement are quite suitable.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	In his opinion the present percentages of enhancement at a revision settlement are considerably great. Proposes that an increase of 25 per cent. for a group or taluka, 50 per cent. for a village and 75 per cent. for an individual holding on the previous rates may be allowed, but the total assessment should in no case exceed 25 per cent. of the net produce or the net profit.
The PRESIDENT, District Local Board, Sukkur.	In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to. Would suggest the following maximum limits :— 25 per cent. for a taluka, 50 per cent. for a single village, and 75 per cent. for an individual holding.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to. Observes :—"The 33 per cent. limit was at the time of its introduction, specially stated to be a temporary measure to meet temporary and exceptional circumstances, the collapse in prices, particularly of cotton, following the artificial inflation of the American Civil War. Unfortunately instead of being reconsidered and revised, as clearly intended by its authors, when conditions changed, and prices assumed a continuous and often rapid upward tendency, it grew into a kind of official fetish, too sacrosanct to be questioned or disputed. The result has been that the State (and hence the community as a whole) has lost nearly all the benefit of a continuous and very great rise of prices and has had to receive payment of its dues in a continually less and less valuable currency, this limit preventing the assessment being raised to anything like corresponding with the mere difference between the value of money, expressed in terms of agricultural produce, at the beginning and at the end of a 30 years settlement, without regard at all to other causes justifying and calling for enhancement. Thus the 33 per cent. limit and the 30 year guarantee together have, in effect, given us most of the disadvantages of a permanent settlement combined with all those of a temporary one, and the real benefits of neither."

Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	In his opinion the present maximum limits of enhancement at a revision settlement are suitable.
Mr. HIRANAND KHEMSING of Hyderabad.	In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.
K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin.	No reply.
The PRESIDENT, District Local Board, Thar Parkar.	Is in favour of modification of the present maximum limits of enhancement at a revision settlement.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	In his opinion the present limits of enhancement of assessment at revision are suitable. Observes that in many cases the State could justly impose increases greatly in excess of those limits but sudden and large enhancement always hits the occupant as he naturally adapts his expenditure to his income, that he must also have security and a chance to improve the standard of living and that he would not deprive the occupant of the surplus which a rise in prices exceeding the prescribed limits give him. Remarks that to those who would impose a lower limit of enhancement he would reply that the State cannot afford to forego more of its just dues.
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	In his opinion the percentages should be reduced as under :— 15 per cent. for a taluka, 20 per cent. for a group when villages are not changed, 33 per cent. for a village, and 50 per cent. for a holding.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	In his opinion the present maximum limits of enhancement at a revision settlement should be reduced to 25, 50 and 75 per cent. respectively.
The PRESIDENT, District Local Board, Panch Mahals.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	In his opinion the present limits of enhancement at a revision settlement are rather high and they should be modified as follows :— 25 per cent. for a taluka, 40 per cent. for a single village, and 50 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	In his opinion there need be no limit of enhancement at a revision settlement, but changes should be brought about gradually over a series of years. Remarks that any sudden change is objectionable.
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	In his opinion the present maximum limits of enhancement at a revision settlement should be adhered to.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.

The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	In his opinion the present maximum limits of enhancement at a revision settlement, should be adhered to.
Mr. V. B. MARDHEKAR, Collector of Broach.	Is of opinion that the present maximum limits of enhancements at a revision settlement should be adhered to. Observes that these percentages have been in force for many years and that they have mitigated the hardships resulting from enhancements in revision and are a safeguard against undue enhancements.
The THAKOR SAHEB of Amod, Broach.	States that the question whether the present maximum limits of enhancement at a revision settlement should be adhered to depends upon whether the rates fixed at the previous settlement have not been pitched very high, *e.g.*, in the Broach taluka.
The THAKOR SAHEB of Kerwada, Broach.	No reply
The PRESIDENT, District Local Board, Broach.	In his opinion the present percentages should be reduced to 20, 33 and 50 respectively, because the incidence of land assessment falls heaviest upon the small cultivators.
R. B. A. U. MALJI, Broach.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
Sardar R. B. MOTILAL CHUNILAL, Broach.	Does not give a clear reply.
Mr. S. M. BHARUCHA, Collector of Thana.	Considers that the present limits have worked well and they should be adhered to except in cases where the assessment falls much below 50 per cent. of the rental value, when the limits may be worked up gradually.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	States that as the principle of enhancement of assessments of lands is not acceptable to the Association, the replies to questions Nos. 13 to 18 are out of question.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	Considers that in no way the present assessment should be enhanced.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	In his opinion there should be no limit to enhancement of assessment at a revision settlement.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	States that the present maximum limits are very heavy and so should not be adhered to.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	States that there should be no enhancement of assessment in future at all.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Considers that the present maximum limits of assessment should be reduced to ten per cent. Observes that the present maxima are probably based on the present hypothesis that the State is the owner of all land and can demand what it pleases, and that the right view appears to be that the State has a right to demand from all its subjects a fair share of their income from all sources and that this share should not press heavily on the agriculturist.

The PRESIDENT, District Local Board, Bombay Suburban District.	Considers that the present maximum limits of assessment should be reduced to ten per cent. Observes that the present maxima are probably based on the present hypothesis that the State is the owner of all land and can demand what it pleases, and that the right view appears to be that the State has a right to demand from all its subjects a fair share of their income from all sources and that this share should not press heavily on the agriculturist.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	Does not reply as the Board proposes permanent settlement.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	States that the Board does not approve of the present maximum limits of enhancement, but needs a system of fixing a permanent land revenue, and that if Government do not desire to introduce the permanent land revenue system, then it would propose that the maximum limit of enhancement should be 20 per cent. for a taluka or a group.
Mr. M. D. PATEL on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad).	States that the adherence to the present percentages of 33, 66, and 100 of maximum limits of enhancement is not objectionable if 100 years is fixed as the period for survey settlement.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	States :— "This provision is directly opposed to the provisions of section 107. If credit is given for improvement or expenses by the holders as provided, the variation will be equal to the rise in the maximum rate and will not vary as for the village and the individual holder. The limits fixed are a check on the vagaries of a grasping Settlement Officer under the present actual system of revising rates, where the amount to be taken is first fixed and then distributed as fairly as practicable."
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	States that the Association holds the strongest opinion that the present maximum limits of enhancement are exhorbitant to the highest degree and that 10 per cent., 15 per cent. and 20 per cent. should be fixed in the case of a group or a taluka, a village and an individual holding respectively.
The PRESIDENT, Taluka Local Board, North Salsette, (Thana.)	Does not answer this question as the Board wants a permanent assessment and no revision.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	States that as the present system of assessment is entirely unsatisfactory, the scale fixed thereunder for revision cannot be adopted.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that in the opinion of the Association the present maximum limits of enhancement at a revision settlement should not be adhered to.
The PRESIDENT, Agricultural Association, Anand (Kaira).	In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	As the Board wants a permanent assessment, it does not answer this question.

The PRESIDENT, Taluka Local Board, Pardi (Surat).	Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Does not consider that the present maximum limits of enchancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	States :— "The advantage of the 33 per cent. and other limits is that they prevent great and sudden increases of assessment. Their disadvantages are that they prevent the attainment of a uniform level assessment, *e.g.*, while Ahmedabad pays land revenue equal to 50 per cent. of the rent, Khandesh pays less than 10 per cent. The 33 per cent. rules prevent the in equality from being removed within 100 years. The same difficulty occurs in the groups of a taluka where the assessments are all a small proportion of the rent, but a lower group has gone ahead faster than a higher group. These limitations are highly prized by the cultivator and were once guaranteed by Government. I think the best solution would be to maintain these limits but to reduce the period of gurantee from 30 years to 20 years, or even 15 in those talukas where rents are 4 or 5 or even more times the assessment. Thus assessments could be brought to a uniform level in a shorter time, but sudden increases of assessment would be avoided. The landholder can easily pay the extra assessment but he will feel it if the rise is too sudden."
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	No remarks to offer.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	States that in the opinion of the Association the present maximum rates are rather high, as the economic condition of the cutlivator is not rising, and suggests that the rates should be altered to 20, 40 and 80 per cent.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	Does not think that these maximum limits of enhancement should be adhered to any more.
The PRESIDENT, District Local Board, East Khandesh.	In his opinion the present maximum limits of enhancement at a revision settlement should be adhered to.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	In his opinion the present maximum limits of enhancen.ent at a revision settlement should be adhered to.

The PRESIDENT, District Local Board, Sholapur.	Considers the limits to be very high.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	In his opinion the present maximum limits of enhancement should not be adhered to.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	Considers that the present maximum limits of enhancement at a revision settlement should be changed thus :— 20 per cent. for a group or taluka, 40 per cent. for a single village, 50 per cent. for an individual holding.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	In his opinion the maximum limits of the enhancement of assessment should not exceed more than 25 per cent. in every case, whether individual village or taluka.
W. W. Smart, Esq., I.C.S., Collector of Ahmednagar.	In his opinion the present maximum limits of enhancement at a revision settlement should be adhered to, and remarks that the limits are now regarded as a permanent guarantee.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	States that the revenue settlement system which is at present in force and the scheme proposed in the questionnaire are not in consonance with the prevailing circumstances. In his opinion there should either be a permanent assessment or the assessment which will be fixed, as per classification.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	States that the Sabha agrees to the present maximum limits of enhancement at a revision settlement.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	Considers that the present maximum limits of enhancement at a revision settlement should be adhered to, though very strong arguments can frequently be made out for an enhancement greater than 33 per cent.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	States that the Board agrees to the present maximum limits of enhancement at a revision settlement.
Mr. A. O. KOREISHI, Collector of West Khandesh.	Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, District Local Board, West Khandesh.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to. Would propose the following percentages :— 25 per cent. for group or taluka, 75 per cent. for a single village, 100 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	In his opinion only the limit of 33 per cent. should be adhered to and the rest should be cancelled.
The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh).	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.

The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	In his opinion the percentages should be 10, 20 and 30.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	States that as the Board is in favour of fixing the land revenue in kind but not recovering in cash, it is not in favour of adhering to the present maximum limits of enhancement at a revision settlement.
The PRESIDENT, District Local Board, Nasik.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Agricultural Association, Baramati (Poona).	Considers that the present maximum limits of enhancement at a revision settlement should not be adhered to and that if there is to be an increase, it should not be more than ten per cent. in each case.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	Considers that the present maximum limits of enhancement at a revision settlement should not be adhered to, and that if any increase is to be made, it should not be made higher than ten per cent. generally.
The President, Taluka Devlopement Agricultural Association, Limited, Jalgaon (East Khandesh).	States that even in the case of a group 60 per cent. is very high and that in the case of individual cases it ought not to be more than 33 per cent.
The PRESIDENT, Taluka Local Board, Sholapur.	Considers that the following maximum limits of enhancement at a revision settlement should be adhered to : — 11 per cent. for a group, or taluka, 22 per cent. for a single village, 33 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Agricultural Association, Junnar (Poona).	Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.
The HONORARY Secretary, Dhulia Taluka Agricultural Development Association (West Khandesh).	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	States that owing to the prevalence of famine now and then, it will not be reasonable to have 33 per cent. for a taluka and more than that for a group or a village as maximum limits of assessment at a revision settlement.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.

G. MONTEATH, Esq., I.C.S., Collector of Poona.	Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.
	SOUTHERN DIVISION.
R. M. Maxwell, Esq., C.I.E., I.C.S., Collector of Kanara.	States that the maximum limits arbitrarily fixed cannot be universally fair, and suggests that enhancements should be determined on the merits only.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	In his opinion the assessment of agricultural land improved or washed off by floods or otherwise should only be revised and that the assessment of other agricultural lands should never be revised.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.
The SECRETARY, Inamdars' and Watandars' Association, Dharwar.	States that the present maximum limits of enhancement are too heavy and considers that they should be reduced to 10, 25 and 33 per cent. respectively.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	States :—" I would not object to such a limit with shorter settlements but the result of the limit of enhancement combined with universal long term settlements is greatly to favour some districts such as Khandesh where the initial assessments were very low at the expense of other districts such as those of Gujarat where they were high. Hence some parts of the Presidency are bearing far more than their fair share of the cost of administration. With shorter settlements to be applied where the range of assessments was low, it would be possible gradually to even up conditions without imposing too heavy burdens at one time on the districts with originally low assessments. With shorter settlements I think that the present limits of enhancement might be maintained. Very heavy enhancements, however justifiable in theory are upsetting to the domestic economy of the cultivator, and it would be far better to take them by instalments, as it were, by reducing the period of guarantee."
The PRESIDENT, District Local Board, Bijapur.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	In his opinion the maximum limits are too high and those limits should not be adhered to.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	As he proposes permanent settlement in kind to be recovered in cash, he does not answer this question.

Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	Remarks that if 33 per cent. is to be the maximum for a group or taluka, he does not quite follow why the percentage for a village should be 66 and for an individual 100. In his opinion it is enough if they be 40 and 60 per cent. respectively except under exceptional circumstances wherein original assessment has been wrong. Proposes 33, 40 and 60 per cent. maximum in general and considers that cases deserving more than this should be reported to Government with definite proposals for necessary sanction.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	Does not answer this question as they recommend the abolition of revision of assessment.
The PRESIDENT, District Local Board, Kanara.	States that the questions do not arise, if permanent assessment in kind is to be fixed. If not, he would propose that the maximum limits of enhancement should be 25 per cent. for a taluka, 33⅓ per cent. for a single village and 50 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Bijapur.	In his opinion the present maximum limits of enhancements at a revision settlement should not be adhered to.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	In his opinion the existing maxima may remain.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	States that in view of the opinion of the Association that the maximum should never be more than ⅛th of the rental value of land, the Association is not particular about the maximum limits of enhancement and quite agrees with present limits, but that if the maximum assessment is to be ascertained at any other percentage, the Association considers that the present limits are rather exhorbitant. Enhancement at 33 per cent. for an individual holding, 20 per cent. for a single village and 12½ per cent. for a taluka would be in the opinion of the Association a fair and reasonable one.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to. Observes :— "Much has been written on this subject by others as well as myself, and it has been conclusively proved that these limits simultaneously produce unfairness in pitch of assessment and baulk the State of securing its obviously reasonable dues even within the prescribed percentages. For the reason given in answer to question No. 12, I do not here go into the matter, but I may say that, if the assessment of a village or individual is raised by 66 or 100 per cent., it is no consolation to that village or individual that the total assessment of the taluka is only raised 33 per cent., nor would it be any hardship to that village or individual if the assessments of the other villages or individuals were also raised by 66 or 100 per cent. In fact, the important vital limit is obviously the individual one, and no other is necessary. I think a limit of, say, 66 per cent. should be fixed for individual holdings and that there should be no other limit."

J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	Considers that no limit should be fixed at all. Observes that there are vast tracts of the richest cotton growing land in Khandesh that are underassessed by more than 100 per cent. of their potentialities.
The PRESIDENT, District Local Board, Kolaba.	Would suggest that the 33 per cent. maximum of revision should be adhered to in all cases, whether it is a taluka or an individual holding.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	Considers that the maximum limits of enhancement at revisional settlement should be confined only to individual holding, which is the unit of assessment, and that the other limitations which are more or less artificial as regards the group or taluka or a single village should be abolished. Observes :— "Besides it is no consolation to an individual holder whose assessment has been doubled at the time of revision to think that the assessment of his village or taluka has not been increased more than 66 per cent., or 33 per cent., as the case may be."
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	In his opinion the present maximum limits of enhancement at a revision settlement are rather high. Suggests that it should be the policy of Government that assessment should be equitable in character and moderate in incidence so as to leave to the proprietor or the cultivator of the soil as the case may be that margin of profit which would enable him to save in ordinary seasons and to meet the strain of exceptional misfortunes.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	In his opinion the existing rates of assessment are high enough and should therefore be necessarily reduced.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to, but that the percentages should be fixed as shown below :— 10 per cent. for a group or taluka. 20 per cent. for a single village. 25 per cent. for an individual holding.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	In his opinion no hard and fast rule of increasing assessment at each revision should be adhered to.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	In his opinion no hard and fast rule of increasing assessment at each revision should be adhered to.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	In his opinion the present maximum limits of enhancement at a revision settlement should be adhered to.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to, because they involve a permanent unnecessary loss to the State when prices rise permanently, which they must do as Indian standards of living rise and she comes into line with world prices.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	In his opinion the present maximum limits of enhancement are too heavy.

Question No. 14.—**If not, what maximum would you fix in each case?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	No reply.
K. B. JAN MAHAMAD KHAN, Sind ..	No answer given in view of reply to question No. 13.
The PRESIDENT, Taluka Local Board, Pano Akil.	No reply.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	No answer given in view of reply to question No. 13.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	Would fix a limit of ten per cent. on individual holdings and none at all on villages, groups or talukas.
The PRESIDENT, District Local Board, Larkana.	In his opinion the maximum limits should be 25 per cent. for a group or taluka, 50 per cent. for a single village and 75 per cent. for an individual holding.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	No reply.
The PRESIDENT, District Local Board, Hyderabad.	Would suggest 25 per cent. for a group or taluka, 33 per cent. for a single village and 50 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion the maximum enhancement should be fixed at 15, 20 and 30 per cent. respectively.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	In his opinion the limits of assessments should be 10 and 20 per cent. respectively for a group of villages and a single village. Intimates that so far the rates for single holdings have been different according to different modes of irrigation, and suggests that in no case should they exceed 30 per cent.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	In his opinion the limits of maximum enhancement should be fixed at 10, 15 and 25 per cent. respectively.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	No answer given in view of reply to question No. 13.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	No answer given in view of reply to question No. 13.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	No answer given in view of reply to question No. 13.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.	In his opinion the percentages should be :— 20 per cent. for a group, 30 per cent. for a single village and 50 per cent. for an individual holding.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	No answer given in view of reply to question No. 13.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	No reply.
The SECRETARY, MUSLIM Zamindars' Association, Mirpurkhas.	*Vide* reply to question No. 13.

The PRESIDENT, District Local Board, Sukkur.

Vide reply to question No. 13.

N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.

Replies as follows :—

" For alterations due solely to the rise and fall of prices or changes in the purchasing power of the rupee there should be *no* maxima of enhancement, just as there are none of reduction. If prices have on a sufficiently long and carefully ascertained average doubled, or (which is the same thing) if the value of the rupee expressed in terms of agricultural produce has fallen by half, then obviously the State ought to receive twice as many rupees as before, since, if it were paid in kind, it would get twice as much for the goods so received in the open market. In fact the previously existing land revenue should be expressed in terms of produce, *i.e.*, so many maunds and seers of each and every kind of crop that can be grown listed as could be bought for the monetary assessment of a field at current prices *when* the settlement was introduced, and at the next revision the same quantities of each kind of produce should be taken from the old list and their prices in rupees, annas and pies *as prevailing then* set down opposite them and these, averaged for the principal and most important crops, should, automatically, be the rates due under the new settlement apart from all questions of enhancement or reduction on other grounds.

In fact the first part of every settlement report I consider should simply consist in ascertaining and setting forth what is the proper equivalent now for each small tract in terms of cash, of the existing rates as they were when introduced, looking to the value of the rupee, as expressed in the terms of agricultural produce, then and now.

This part of a settlement report should be quite independent and self-contained, being a pure examination into past and present prices and the corresponding value of money, with, of course, a reasonable allowance, clearly and separately explained and justified for estimated future tendencies, upwards or downwards of prices and money values during the ensuing settlement period.

This part of the report would simply define what should be the proper equivalent, in terms of present currency, of existing rates, assuming them, on a produce basis, to remain unchanged, and it should be susceptible of criticism by the public and Government alike, and of modification or rejection on its own merits independently of the rest of the report, and when finally accepted its conclusions and their precise effect, with a brief 'resume' of the grounds therefor, published and explained.

The second part of a settlement report should then be a careful consideration of all the reasons for raising or lowering the existing rates, considered in terms of produce, and freed from all the embarrassing complications of price fluctuations.

Such raising or lowering should be expressed not in terms of money, but of a *percentage* enhancement or reduction of the rate, or alternatively as the raising or lowering of the rate by so many annas in the rupee, and it should be justified only by showing that owing to changes in conditions of climate, irrigation, transport and labour facilities, *etc.*, the average yield or the average proportion of it swallowed up in costs of cultivation has altered one way or the other.

This part of the report should also be separately and independently open to public criticism and to modification or rejection by the sanctioning authority. Once it was passed the percentage enhancement or reduction sanctioned on the existing rates (considered on a produce basis) would simply be applied to the present monetary equivalents as ascertained and set forth in the first part of the report—in the form of course in which the latter was finally passed.

The existing percentage limitations on enhancement might very well be adhered to as regards this second part, where alone, I contend, they should find their proper place. But they should have nothing to do with the first part, which would deal solely with a question of fact not of policy at all, *viz.*, what is the present monetary equivalent looking to prices of agricultural produce and the corresponding value of the rupee, of the existing rates as they were when introduced ?

The only limitation I would put on the purely monetary enhancement due to this cause would be a provision for gradual introduction. "The difference between the old and the new rates, whether due to changes in prices and monetary values as settled in part I, or to revision of the actual rates as convinced in terms of produce under part II, should be levied, if it resulted in enhanced rates, only by successive increases of 25 per cent. (4 annas in the rupee) at a time in three year intervals.

Thus a total increase of 63 per cent. would be levied, 25 per cent. at once on introduction of the new settlement, 50 per cent. (*i.e.*, 25 per cent. more) after 3 years and the full 63 per cent. (*i.e.*, the remaining 13 per cent. added) after 6 years from its introduction ".

Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.

No answer given in view of reply to question No. 13.

Mr. HIRANAND KHEMSING of Hyderabad.

In his opinion revision settlements should not contain any proposals beyond increases of ten per cent. whether of individuals, or groups, or talukas.

K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin.

No reply.

The PRESIDENT, District Local Board, Thar Parkar.

Recommends that the percentages should be as follows :—

20 per cent. for a group,
30 per cent. for a taluka,
40 per cent. for an individual holding.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	In his opinion no change is required in the present limits of enhancement of assessment at a revision settlement.
The PRESIDENT, Taluka Local Board, Kalol (P.M.).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Dohad (P. M.).	*Vide* reply to question No. 13.
The PRESIDENT, District Local Board, Panch Mahals.	*Vide* reply to question No. 13.
The PRESIDENT, Inamdars and Talukadars' Association, Panch Mahals.	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	In his opinion the following percentages should be fixed :— 10 per cent. for a group or taluka, 15 per cent. for a single village, 20 per cent. for an individual holding.
A. M. MACMILLAN, Esq, I.C.S., Collector of Surat.	In his opinion increases of over 25 per cent. might be introduced, say, at 5 or 10 years' interval, not more than 25 per cent. at each stage and that if there was an increase of 75 per cent., it might be made by increasing 25 per cent. for the first five years and 50 per cent. for the second and thereafter full 75 per cent. Observes that there need be no such limitation on the introduction of taxation on a new system for the first time in individual cases, but it would not be desirable to have very large sudden increases even in these circumstances over a whole village or area.
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	No answer given in view of reply to question No. 13.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Would not fix any maximum. Considers that it should be determined independently at the time of revision settlement, if it be found necessary.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	No answer given in view of reply to question No. 13.
Mr. V. B. MARDHEKAR, Collector of Broach.	No answer given in view of reply to question No. 13.
The THAKOR SAHEB of AMOD, Broach.	No reply.
The THAKOR SAHEB of KERWADA, Broach.	No reply.
The PRESIDENT, District Local Board, Broach.	*Vide* reply to question No. 13.
R. B. A. U. MALJI, Broach	*Vide* reply to question No. 13.
Sardar R. B. MOTILAL CHUNILAL, Broach.	States that a cultivator already pays 26½ per cent., *i.e.*, more than one-fourth of his income, and in his opinion it is the maximum.
Mr. S. M. BHARUCHA, Collector of Thana.	No answer given in view of reply to question No. 13.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	*Vide* reply to question No. 13.

The PRESIDENT, Taluka Local Board, Mahim (Thana).	No reply.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	*Vide* reply to question No. 13.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Suggests that the maximum limits should be 16½ per cent. for a group or taluka, 20 per cent. for a single village and 33 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	States that the Board would not fix any maximum in any case, as its opinion is that the present assessment should be made permanent.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	*Vide* reply to question No. 13.
The PRESIDENT, District Local Board, Bombay Suburban District.	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	In his opinion the maximum should be 25 per cent. for a village and 33 per cent. for an individual holding.
Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad).	No reply.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	States that land being the main source of revenue, the rates have been pitched so high that revision, if any, should now aim at a reduction rather than increase, especially in Gujarat.
The SECRETARY, Chudasama, Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	States that the Board wants permanent assessment and no revision.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	States that the only scale that can be accepted should be based on the profits of the agricultural land, and observes that it may not be fixed but must vary with the average profits of agriculture within the maximum limit mentioned in his reply to question No. 13.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that in the opinion of the Association there is no need for fixing any such maximums, because the net profits worked out will furnish a complete index to fully determine the justifiable share of the State.
The PRESIDENT, Agricultural Association, Anand (Kaira).	Would fix a maximum of 10 per cent. for an individual holding, and suggests that groups and talukas should not be taken into consideration.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	States that the Board wants permanent assessment.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	No answer given in view of reply to question No. 13.

The PRESIDENT, Taluka Local Board, Mandvi (Surat).	No answer given in view of reply to question No. 13.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Considers that in each case the present maximum limits should be minimised by 50 per cent.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	In his opinion the following percentages should be fixed :— 20 per cent. for a group or taluka, 30 per cent. for a single village, 50 per cent. for an individual holding.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	*Vide* reply to question No. 13.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	No remarks to offer.
R.B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	Would fix the following maximum limits :— 15 per cent. for a taluka or group of villages, 25 per cent. for a single village, 35 per cent. for an individual holding.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	In his opinion no enhancements should be made except under special circumstances.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	Would fix the following percentages :— 10 per cent. for a group or taluka, 20 per cent. for a village, 30 per cent. for an individual holding.
The PRESIDENT, District Local Board, East Khandesh.	No answer given in view of reply to question No. 13.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	No answer given in view of reply to question No. 13.
The PRESIDENT, District Local Board, Sholapur.	Would suggest the following percentages :— 15 per cent. for a group or taluka, 30 per cent. for a single village, 45 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	In his opinion the present maximum limits of enhancement at a revision settlement should be 15 to 20 per cent. for a group or taluka, 30 to 40 per cent. for a single village and not more than 50 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	*Vide* reply to question No. 13.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	*Vide* reply to question No. 13.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	No answer given in view of reply to question No. 13.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	States that it will not be reasonable to increase or to fix the present maximum limits of enhancement.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	No answer given in view of reply to question No. 13.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	Thinks that the balance of argument is in favour of no change.

The PRESIDENT, Taluka Local Board, Haveli (Poona).	No answer given in view of reply to question No. 13.
Mr. A. O. KOREISHI, Collector of West Khandesh.	No answer given in view of reply to question No. 13.
The PRESIDENT, District Local Board, West Khandesh.	In his opinion the maximum limits of enhancement should be fixed as follows :— 20 per cent. for a group or taluka, 40 per cent. for a single village, 50 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh).	In his opinion the maximum limits should be:— 25 per cent. for a group or taluka, 50 per cent. for a single village, 75 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	In his opinion the percentages should be :— 10 per cent. for a group or taluka, 20 per cent. for a single village, 30 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	No reply.
The PRESIDENT, District Local Board, Nasik.	Would propose the following maximum limits of enhancement at a revision settlement :— 10 per cent. for a taluka, 25 per cent. for a village, 50 per cent. for an individual holding.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	States :—" Ordinarily there is no reason for enhancement. Section 107 of the Land Revenue Code itself provides against it. In case some scheme of general agricultural development or advancement is put in by Government at its own costs by which the agricultural profits of landholders will be increased, then, however, there may be cause for enhancement of assessment after the good effect of the scheme is being actually reaped by the landholder. And in such cases I would fix 30 to 50 per cent. enhancement in all cases keeping pace with increased profits ".
The PRESIDENT, Agricultural Association, Baramati (Poona).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Sholapur.	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	No answer given in view of reply to question No. 13.
The PRESIDENT, Agricultural Association, Junnar (Poona).	No answer given in view of reply to question No. 13.

The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh).	In his opinion the maximum limits should be reduced to 10 per cent. for a group or taluka, 20 per cent. for a single village and 30 per cent. for a single holding, and where two revisions have taken place, there should be no further increase of assessment.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	Owing to insufficient rainfall in the taluka, he does not think that it will be reasonable to enhance the maximum more than by ten per cent.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	States that when assessment is to be fixed on the basis of the total produce, there is no necessity of adhering to any limits of enhancement.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	No answer given in view of reply to question No. 13.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	No answer given in view of reply to question No. 13.
	SOUTHERN DIVISION.
R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	No reply.
The PRESIDENT, SHRI SHAHU BRAMHANETAR SWARAJ SANGHA, Ratnagiri.	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Would fix the following maximum limits :— 25 per cent. for a group or taluka. 40 per cent. for a single village. 50 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	No reply.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	He would fix the following maximum limits :— 10 per cent. for a group or taluka, 20 per cent. for a single village, 50 per cent. for an individual holding.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	*Vide* reply to question No. 13.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	*Vide* reply to question No. 13.
The PRESIDENT, District Local Board, Bijapur.	Considers that the following would be the fit maxima :— 20 per cent. for a group or taluka, 30 per cent. for a village, 40 per cent. for individual holding.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	*Vide* reply to question No. 11.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	*Vide* reply to question No. 13.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	*Vide* reply to question No. 13.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating land-holders.	States that as they recommend the abolition of revisions of assessments under question No. 2 this question requires no answer.

The PRESIDENT, District Local Board, Kanara.	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Bijapur.	In his opinion the maximum limits of enhancement should be :— 30 per cent. for a taluka, 50 per cent. for a single village, 60 per cent. for a single individual.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	No answer given in view of reply to question No. 13.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	Would fix the maximum limits as follows :— 33 per cent. for a group or village, 45 per cent. for a village, 60 per cent. for an individual holding.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	*Vide* reply to question No. 13.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	*Vide* reply to question No. 13.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	*Vide* reply to question No. 13.
The PRESIDENT, District Local Board, Kolaba.	*Vide* reply to question No. 13.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	In his opinion the present maximum limit, *viz.*, 100 per cent. for an individual holding is too oppressive : it should be 25 per cent.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Considers that the limits of enhancement at a settlement should not exceed 20 per cent. for a taluka or group, 30 per cent. for a single village and 40 per cent. for an individual holding. Suggests that in case permanent settlement is to be introduced, the limits may be raised to 30 per cent. for taluka or group, 40 per cent. for a single village and 50 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	In his opinion the reduction should be by 10 per cent.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	No answer given in view of reply to question No. 13.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	Sees no necessity for definitely fixing any maxima, and observes that no one thinks of doing so in the case of income tax.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	In his opinion the maximum limits of enhancement at a revision settlement should be as follows :— 10 per cent. for a group or taluka, 20 per cent. for a single village, 30 per cent. for an individual holding.

Question No. 15.—**Do you consider the present normal period of settlement, viz., 30 years in the Presidency proper and 20 years in Sind, a reasonable period ?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	Considers the period of 2' years reasonable for future settlements. Observes that the question of making the principle retrospective is an entirely different one, which involves excessive and unjustifiable loss to Government.
K. B. JAN MAHAMAD KHAN, Sind	Does not consider the present normal period of settlement, *viz.*, 30 years in the Presidency proper and 20 years in Sind, a reasonable period. In his opinion the period in Sind should also be 30 years as in the Presidency Proper.
The PRESIDENT, Taluka Local Board, Pano Akil.	Does not consider the present normal period of settlement in Sind a reasonable period.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Approves of the present normal period of settlement.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	Cannot say with certainty if 30 years or more should be the duration of a settlement in the Presidency, but for Sind, he is positive that 20 years is too short. Observes :— "The bulk of land in Sind is lift, which is capable of cultivation only once in three or four years. Nor is there water enough to cultivate the entire area. Twenty years' settlement means seven cultivation seasons' settlement. To limit a settlement to seven crops is manifestly unjust. This has only to be stated to make its injustice potent. No elaborate argument is required to prove that assessment revised after every seven crops is an anomaly. In Sind the duration of a settlement should be thirty-crop settlement. If the land is lift, the revision will take place after 90 years. If the land is flow, it will take place every 30 or 40 years. Sind conditions being different and less favourable, the duration should be 90 years, in any case not less than 60 years ".
The PRESIDENT, District Local Board, Larkana.	In his opinion the normal period of settlement should be 30 years in the case of Sind as in the Presidency proper.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	Considers the present normal period of settlement a reasonable period.
The PRESIDENT, District Local Board, Hyderabad.	Does not consider the present normal period of settlement a reasonable period.
The PRESIDENT, Taluka Local Board, Hyderabad.	Considers that the present period of settlement of 30 years in the Presidency and 20 years in Sind is very short and that frequent revisions of settlement are troublesome both to Government and to landlords. Observes that in Sind most of the land is lift and is cultivated once in three years, so that each survey number is cultivated six times within 20 years, and revision of rates after six cultivations is too rapid.

Mr. MAHOMED JAFFER KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	Considers that 20 years is too short a period for Sind, that for flow land 30 years ought to be the least number, while for lift-land capable of cultivation only once in two or three years, it should not be less than 40 years.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	In his opinion the present normal period of settlement, *viz.*, 30 years in the Presidency and 20 years in Sind is certainly too short. Observes that frequent revisions of settlements are troublesome and annoying both to the Government and the zamindar. Considers that so far as Sind is concerned, the 20 years' period is too short, because the bulk of the land in Sind is charkhi (lift) and each survey number which is cultivated only once in three or four years, so that in 20 years each survey number gets five or six cultivations. Remarks that revision of rates after six cultivations is too rapid and disturbing. Recommends that in Sind revision of settlement should take place after 60 years, which will mean that a survey number will get revised rates after 15 or 20 cultivations.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	In his opinion 20 years for Sind is quite sufficient.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	Considers the present normal period of settlement a reasonable period.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	Approves of the 30 years' period, and suggests that this period should be introduced in Sind as well.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.	In his opinion the normal period for Bombay is enough but not so for Sind.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	So far as Sind is concerned, he approves of the present normal period of settlement, but states that there might be exceptions.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	In his opinion the present period of settlement is quite reasonable, but remarks that when a better system of irrigation is introduced, the period could very well be fixed at 30 years.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	Proposes that the period of settlement should be permanent and till that is done, he would suggest that it should at least be 50 years.
The PRESIDENT, District Local Board, Sukkur.	In his opinion the period of settlement in Sind should be the same as in the Presidency, *i.e.*, 30 years.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	For the reasons given in his answer to question No. 19, he considers 25 years a better term than 30 years, as corresponding more with the average life of a generation in India. Observes that in Sind conditions of irrigation, the predominant factor in Sindhi (husbandry), are liable to such rapid and extensive changes that even the present period of 25 years is too long, unless very clear and explicit provisos are made and that any material change in irrigation will necessitate a revision regardless of whether the period has expired or not. Adds that with such a proviso, the same term of 25 years might be adopted for Sind and the Presidency.

Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	Considers the present normal period a reasonable period, but suggests that the period for Sind may be extended to thirty years, soon after all the existing irrigational schemes have come into operation.
Mr. HIRANAND KHEMSING of Hyderabad	Would increase the period of settlement in Sind to sixty years in cases of lift land and to thirty years in cases of flow lands. Remarks that a settlement of sixty years gives only 20 crops to the cultivators and considers that much respite should be given to a man who is inconveniently situated. Adds that thirty years settlement to flow lands on the basis of the existing settlements in the Presidency proper appear to be open to no exception.
K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin.	In his opinion the present normal period of settlement in Sind may be raised from 20 to thirty years.
The PRESIDENT, District Local Board, Thar Parkar.	Would recommend 30 years to be the normal period for Sind.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	Considers the present normal period of settlement a reasonable period and observes :— "The present term gives security for nearly two generations. Revision settlements always entail a great deal of work on the Government and a certain amount of disturbance of mind and budget in the occupant. A long settlement is therefore desirable. A longer period than 30 years would perhaps involve excessive changes in price-levels with possible injustice to occupants or unreasonable loss of public revenue ".
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	States that if the permanent settlement system referred in question No. 12 or any other permanent system cannot be introduced, the guarantee period should be fifty years in the presidency.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	Approves of the present normal period of settlement.
The PRESIDENT, District Local Board, Panch Mahals.	Does not consider the present normal period of settlement a reasonable one.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	In his opinion the present periods fixed for the Presidency as well as Sind seem to be reasonable ones and remarks that two or three decades are quite sufficient to make the rise, growth or fall in the situation of lands as well as people.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	Does not think the present normal period of settlement a reasonable period.
A. M. MACMILLAN, Esq, I.C.S., Collector of Surat.	In his opinion there should be some provision for modification to suit changing levels of general prices, at shorter intervals, say, every ten years. Considers that for settlement on the basis of general conditions, apart from the level of prices, the twenty and thirty year periods are suitable.

J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	Considers the present normal period of settlement a reasonable period.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Does not consider the present normal period of settlement a reasonable period.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	Considers the present normal period of settlement a reasonable period.
Mr. V. B. MARDHEKAR, Collector of Broach.	Considers 30 years period in the Presidency proper a reasonable period.
The THAKOR SAHEB of Amod, Broach.	Considers the present normal period of settlement a reasonable period.
The THAKOR SAHEB of Kerwada, Broach.	No reply.
The PRESIDENT, District Local Board, Broach.	In his opinion the period of settlement should be 50 years.
R. B. A. U. MALJI, Broach.	No reply.
Sardar R. B. MOTILAL, CHUNILAL, Broach.	In his opinion the present normal period of settlement is short and should be raised to 50 years.
Mr. S. M. BHARUCHA, Collector of Thana.	In his opinion the present periods are suitable and states that experience so far points to their continuance in the future.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	States that as the Board approves of the principle of the permanent settlement of the land revenue, no question of revision settlement can arise any longer.
W. C. TUDOR-OWEN, Esq., I. C. S., Collector of the Panch Mahals.	Does not consider the present normal period of settlement a reasonable period.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	In his opinion the period of settlement should be raised from 30 to 40 years in the Presidency excluding Sind. Cannot suggest anything about Sind.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	Does not give any reply, as in the opinion of the Board assessment should not be revised.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Considers the present normal period of settlement a reasonable period, but would increase the period of settlement in Sind to 30 years after some time.
The PRESIDENT, District Local Board, Bombay Suburban District.	Considers the present normal period of settlement a reasonable period, but would increase the period of settlement in Sind to 30 years after some time.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	In his opinion the periods mentioned in the question are not reasonable.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	Does not approve of the present period of settlement.

Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad.)	Does not consider the present normal period of settlement a reasonable period. In his opinion 100 years should be fixed instead of 30 years as the period for the revision survey settlement in the Presidency.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	Remarks :— "No periodical revisions are now necessary for increasing tax on land and the Government would not be willing to have periodical revisions to reduce land-tax as other sources of revenue get a further development. The best course would therefore be to have only one revision made on the principles stated above and the reduced assessment made permanent. If the Government allow a sufficient reduction so as to render justice as between the landholders and other tax-payers, agricultural income may be made liable to income-tax in order that the State may benefit in any future increase in profits."
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	Does not consider the present normal period of settlement a reasonable period. States that in the opinion of the Association the assessment should be permanent, or in the alternative the revision should never take place earlier than 60 years after the last.
The PRESIDENT, Taluka Local Board, North Salsette (Thana).	States that the Board wants permanent settlement and no revision.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	In his opinion the present period of assessment fixed under the present system is unreasonable and arbitrary in so far as it is not based upon any satisfactory principle.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that as the Association's demand is for a permanent settlement, no time limit would be acceptable to it.
The PRESIDENT, Agricultural Association, Anand (Kaira).	Does not consider the present normal period of settlement in the Presidency proper and Sind a reasonable period.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	Does not answer the question as the Board wants permanent assessment.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	Considers the present normal period of settlement in the Presidency proper and Sind a reasonable period.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	Considers the present normal period of settlement in the Presidency proper and Sind a reasonable period.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Does not consider the present normal period of settlement in the Presidency and Sind a reasonable period.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	Does not consider the present normal period of settlement in the Presidency and Sind a reasonable period.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	*Vide* reply to question No. 13.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	States that if the principle of the fixed proportion is accepted, he would keep 15 years as a suitable period of revision.

R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	Considers the present normal period of settlement a reasonable one.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	In his opinion the present period of settlement is not proper.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	States that the Board wants a permanent settlement.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	States that as he knows nothing about Sind, he does not give any opinion about the settlement period in Sind. As regards the Presidency proper he considers that resettlement for a period of 30 years is not injurious to the interests of public revenue. Remarks :— "Of course there should be short term guarantees when some improvements at public expenses are to take effect in a reasonable period. In such cases I would prefer to postpone the current settlement till the execution of these improvements."
The PRESIDENT, District Local Board, East Khandesh.	Considers the present normal period of settlement a reasonable period.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	Considers the present normal period of settlement a reasonable period.
The PRESIDENT, District Local Board, Sholapur.	In his opinion the present periods of settlement in the Presidency proper and Sind seem to be too short.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	In his opinion the present normal period of settlement is not a reasonable one.
The PRESIDENT Taluka Local Board, Mawal (Poona).	In his opinion the present normal period of settlement should be changed to 40 years in the Presidency proper and 30 years in Sind.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	In his opinion the present normal period of settlement in the Bombay Presidency is a reasonable one and should not be changed.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	Considers the present period of settlement in the Presidency proper a reasonable one, but subject to reduction in case of important improvements, such as, canals, introduced during the currency of the settlement at the cost of Government. Favours 15 years in Sind where inundation canals are uncertain and remissions are granted as a normal feature of the Land Revenue System on the condition of the survey number and not of the tract.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	States that the Board considers that there is no necessity of making mention of any period, as it holds the view that there should be permanent assessment or assessment according to classification of soils.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	Considers the present normal period of settlement a reasonable period.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	Considers the present period of settlement very reasonable.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	Considers the present normal period of settlement a reasonable period.

Mr. A. O. KOREISHI, Collector of West Khandesh.	Considers the present normal period of settlement a reasonable period in purely rural tracts but is of opinion that where the trend of civilisation and industrialism is so marked that even agriculture yields higher profits, the period may be brought down to 20 to 25 years instead of 30.
The PRESIDENT, District Local Board, West Khandesh.	Considers the present normal period of settlement a reasonable period.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	Does not consider the present normal period of settlement a reasonable period.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	Does not consider the present normal period of settlement a reasonable one.
The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh).	Does not consider the present normal period of settlement a reasonable one.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	In his opinion the normal periods of settlement, *viz.*, 30 and 20 are quite reasonable.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	Does not answer the question owing to his reply to question No. 12.
The PRESIDENT, District Local Board, Nasik.	Does not consider the present normal period of settlement a reasonable period.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	States that 30 years is certainly a reasonable period, but would like to go in for a permanent settlement and, if not, to raise the present period to 50 years.
The PRESIDENT, Agricultural Association, Baramati (Poona).	Considers that if there is not to be a permanent settlement, the normal period of settlement should be 99 years at least.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	Considers that if no permanent settlement is to be made, the period of settlement should be 99 years.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh).	In his opinion the settlement period ought to be 60 years in the Presidency proper and 40 years in Sind.
The PRESIDENT, Taluka Local Board, Sholapur.	In his opinion permanent settlement is preferable to such recurring periods of settlement.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	In his opinion the present assessments should not be revised for the next 50 years, after which the question of the principle of revising the assessment should be considered.
The PRESIDENT, Agricultural Association, Junnar (Poona).	Considers the present normal period of settlement in the Presidency proper and Sind a reasonable period.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh).	Considers that, if it is not possible to introduce permanent settlement at present, the period of settlement in the Presidency proper should be raised to 50 years and that it should be the minimum and not the maximum period.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	In his opinion the present period of settlement in this Presidency, *viz.*, 30 years is a reasonable period.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	Considers that the present normal period of settlement is not a reasonable one.

The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	States that if the permanent settlement scheme suggested in reply to question No. 2 is not accepted, then the present normal period of settlement in the Presidency proper and Sind is a reasonable period.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	Considers the present period of settlement in the Presidency proper and Sind a reasonable period.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	Considers the present normal period of settlement a reasonable period.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	Does not consider the present normal period of settlement a reasonable period.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Does not consider the present normal period of settlement a reasonable period.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	In his opinion the reasonable period is 50 years.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	Considers the present normal period of settlement a reasonable period.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	In his opinion the present normal period of settlement in the Presidency proper is too short, and proposes that it should be increased to 50 years.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	Replies as follows :— "While I would retain the law as it stands at present to meet with special cases I would reduce the normal period of settlement in practice by an amount which would vary with the individual case. This is of course possible under the existing law as the period of 30 years is only a maximum, but the practice is to make the maximum the minimum. The origin of the term of 30 years is given on pages 31-32 of the Survey and Settlement Manual. It will be seen that the reasons urged by Wingate upon Government were 'to afford time for the renovation of the dilapidated resources of the country and hold out to the cultivator a fair prospect of obtaining an adequate remuneration for any outlay he may feel inclined to make in the improvement of his estate.' Further objects were, to render the land saleable and bring it into the possession of people of capital and thus to check the continued sub-division of land. So far as the main object is concerned, that of renovating the dilapidated resources of the country, it may be said that the 30 years' period has fulfilled its functions but as for the rest, we have found the resultant success somewhat bitter fruit in the transfer of the land from the cultivator to the sawkar, and are now trying to repair our error. As for the question of improvements, what Wingate wrote was obviously set down in anticipation that improvements would be taxed at revision, as in fact was actually done at the first revision settlements, but now under section 107, Land Revenue Code, improvements are not taxed. It may therefore be said that the

arguments which led to the enactment of the 30 years' term no longer hold good as a whole. The only argument in fact which can now be produced in favour of such a term is the upsetting effect upon the economy of the ryot which results from short term settlements. But in the case of industry we do not hesitate to make a change in the rate of income-tax at the shortest of intervals and it is difficult to see why the same arguments should not apply in the case of the assessment. Moreover, things move so fast now-a-days that a term of 30 years is relatively far longer than it was in the past and it is not reasonable that the holders of land should not bear their share in the new burdens which are continually being imposed on the Community. This is especially the case with the landlords who do not work themselves, but merely batten on the toil of the cultivators whose land they have often obtained by devious means. To this may be added the reasons I have given above, in the possibility of levelling up the burden of the land revenue between district and district by varying the period of settlement.

As for the argument that short term settlements prevent the undertaking of improvements, it is clear that so long as the present policy of basing enhancements solely upon general considerations which practically come down to a rise in prices, and so long as individual improvements are not taxed, short settlements can have no influence whatever in discouraging improvements—rather the other way in fact, as an assessment which is too low often has the effect of encouraging laziness in the cultivator when he can live off the land by paying merely a quit rent.

Personally I would make 20 years at the outside the average settlement and would not hesitate to reduce it to 15 years if possible, though this could hardly be done now after the precedent of Sind."

The PRESIDENT, District Local Board, Bijapur.	Considers the present normal period of settlement a reasonable period.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	In his opinion 60 years would be reasonable normal period of settlement in the Presidency proper.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	*Vide* reply to question No. 13.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	Considers that the present period has worked satisfactorily and that there is no need for making any changes.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	States that this question requires no answer as they recommend under question No. 2 the abolition of revisions of assessments.
The PRESIDENT, District Local Board, Kanara.	In his opinion the normal period of settlement should be fixed at 50 years for the whole of the Bombay Presidency including Sind.
The PRESIDENT, Taluka Local Board, Bijapur.	Considers the present normal period of settlement a reasonable period.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	In his opinion no alteration is necessary in the present normal period of settlement.

The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	Considers the present normal period of settlement a reasonable period.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	States that if the settlement cannot be fixed permanently as suggested, the present normal period of settlement (30 years) is in the opinion of the Association a reasonable one.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	Considers the present normal period of settlement a reasonable one.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	In his opinion the present periods of settlement are reasonable.
The PRESIDENT, District Local Board, Kolaba.	Considers the present periods of settlement reasonable.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	In his opinion 40 to 50 years should be the normal period of settlement for the Presidency proper.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Does not consider that any lower limit than 30 years should be resorted to in the Presidency proper.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	In his opinion the present period of 30 years is reasonable.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	Does not approve of the normal period of settlement. In his opinion it should be 60 years.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	Agrees to the present normal period of settlement, *viz.*, 30 years.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	Agrees to the present normal period of settlement, *viz.*, 30 years.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	Agrees that the present normal period of settlement in the Presidency proper and Sind is a reasonable period.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	Considers the present normal period of settlement in the Presidency proper and Sind a reasonable period.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	In his opinion the present normal period of settlement is too short.

Question No. 16.—**If not, to what extent would you increase or decrease it ?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	No answer given in view of reply to question No. 15.
K. B. JAN MAHAMMAD KHAN, Sind ..	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Pano Akil.	In his opinion the settlement period should be increased to 30 years in Sind also.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	No answer given in view of reply to question No. 15.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	*Vide* reply to question No. 15.
The PRESIDENT, District Local Board, Larkana.	*Vide* reply to question No 15.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	No answer given in view of reply to question No. 15.
The PRESIDENT, District Local Board, Hyderabad.	In his opinion the period of settlement in Sind should be 50 years.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion the period of revision of agricultural lands in Sind should be at least 60 years.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	*Vide* reply to question No. 15.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	In his opinion the period of settlememt in the case of non-agricultural lands should be raised to 60 years.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	*Vide* reply to question No. 15.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	No answer given in view of reply to question No. 15.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	Approves of the 30 years period of settlement in the Presidency and suggests that that period should be introduced in Sind as well.
K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.	In his opinion the normal period of settlement for Sind should also be 30 years.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	States that no fixed period can be given : it would depend on circumstances in each case.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	*Vide* reply to question No. 15.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	*Vide* reply to question No. 15.
The PRESIDENT, District Local Board, Sukkur.	*Vide* reply to question No. 15.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	*Vide* reply to question No. 15.

Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	*Vide* reply to question No. 15.
Mr. HIRANAND KHEMSING of Hyderabad ..	*Vide* reply to question No. 15.
K. B. DURMAHOMED KHAN, Barakzai, Garhi Yasin.	*Vide* reply to question No. 15.
The PRESIDENT, District Local Board, Thar Parkar.	*Vide* reply to question No. 15.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	No answer given in view of reply to question No. 15.
The PRESIDENT, District Local Board, Panch Mahals.	In his opinion the settlement period in the Presidency proper should be raised to 50 years.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	Wishes for a permanent settlement: if not, he would propose a settlement period of 60 years for the Presidency proper and 40 years for Sind.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	No answer given in view of reply to question No. 15.
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	No answer given in view of reply to question No. 15.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Would suggest a maximum of 99 and a minimum of 60 years for the Presidency proper and 60 years maximum and 40 years minimum for Sind.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	No answer given in view of reply to question No. 15.
Mr. V. B. MARDHEKAR, Collector of Broach ..	No answer given in view of reply to question No. 15.
The THAKOR SAHEB of Amod, Broach ..	No answer given in view of reply to question No. 15.
The THAKOR SAHEB of Kerwada, Broach ..	No reply.
The PRESIDENT, District Local Board, Broach.	*Vide* reply to question No. 15.
R. B. A. U. MALJI, Broach ..	No definite reply.
Sardar R. B. MOTILAL CHUNILAL, Broach ..	*Vide* reply to question No. 15.
Mr. S. M. BHARUCHA, Collector of Thana ..	No answer given in view of reply to question No. 15.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	*Vide* reply to question No. 15.

W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	Would decrease the settlement period to 15 years.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	No reply.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	*Vide* reply to question No. 15.
The PRESIDENT, District Local Board, Bombay Suburban District.	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	In his opinion the normal period of settlement should be 60 and 40 years respectively.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	States that in the opinion of the Board a system of fixing land revenue permanently should be introduced.
Mr. M. D. PATEL on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad).	No reply.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	States that if revision is considered an absolute necessity, it may be undertaken not more than once in 100 years.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	*Vide* reply to question No 15.
The PRESIDENT, Taluka Local Board, North-Salsette (Thana).	States that the Board wants a permanent assessment and no revision.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	In his opinion the assessment may be revised after a cycle of 20 years each, provided the same does not exceed one-tenth of the average net profits of agricultural land of the past 20 years.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that if at all a period of settlement is to be fixed, any that would be approaching the goal of a permanent settlement, say 100 years, would be preferable to the present period of 30 years.
The PRESIDENT, Agricultural Association, Anand (Kaira).	In his opinion there should be permanent settlement once for all.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	States that the Board wants permanent assessment now.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	In his opinion the settlement should be made permanent or should be fixed for 60 years at least.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	In his opinion the period of settlement should be 99 years.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	*Vide* reply to question No. 13.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	*Vide* reply to question No. 15.

R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	No answer given in view of reply to question No. 15.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	In his opinion the settlement period ought to be 50 years in the Presidency.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	No answer given, as the Board wants a permanent settlement.
Sardar K. V. JOSHI, Retired Deputy Collector (Ahmednagar).	Is not in favour of any change in the existing periods of settlement.
The PRESIDENT, District Local Board, East Khandesh.	No answer given in view of reply to question No. 15.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	No answer given in view of reply to question No. 15.
The PRESIDENT, District Local Board, Sholapur.	In his opinion the settlement periods seem to be too short: they should be 45 and 30 years respectively.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	In his opinion the settlement period should be increased to 50 years.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	*Vide* reply to question No. 15.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	No answer given in view of reply to question No. 15.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	*Vide* reply to question No. 15.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	No answer given in view of reply to question No. 15.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	Would not change the present settlement periods.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	No answer given in view of reply to question No. 15.
Mr. A. O. KOREISHI, Collector of West Khandesh.	*Vide* reply to question No. 15.
The PRESIDENT, District Local Board, West Khandesh.	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	States that the Board suggests that the settlement period should be extended to 60 years in the Presidency and 20 years in Sind.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	In his opinion the settlement period should be increased to 50 and 40 years, if permanent settlement is not to be introduced.
The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh).	In his opinion the period of revision should be not less than 50 years in the Presidency proper.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	No answer given in view of reply to question No. 12.

The PRESIDENT, District Local Board, Nasik.	In his opinion the settlement period should be 50 years in the Presidency proper.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	*Vide* reply to question No. 15.
The PRESIDENT, Agricultural Association, Baramati (Poona).	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh).	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Local Board, Sholapur.	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	In his opinion the present assessment should not be revised for the next 50 years after which the question of the principle of revising the assessment should be considered.
The PRESIDENT, Agricultural, Association, Junnar (Poona).	States that in the opinion of the Association no change is necessary in the present normal period of settlement.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh).	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	In his opinion the present normal period of settlement should be extended to 60 years in the Presidency proper and to 40 years in Sind.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	No answer given in view of reply to question No. 15.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	No answer given in view of reply to question No. 15.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	In his opinion the settlement period should at least be 50 years.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	In his opinion the settlement period should be 50 years.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	Would increase the settlement period to 50 years.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	No answer given in view of reply to question No. 15.
The SECRETARY, Inamdars and Wantandars' Association, Dharwar.	*Vide* reply to question No. 15.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	*Vide* reply to question No. 15.
The PRESIDENT, District Local Board, Bijapur.	No answer given in view of reply to question No. 15.

The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	*Vide* reply to question No. 13.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	No answer given in view of reply to question No. 15.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	States that this question requires no answer as they recommend under question No. 2 abolition of revisions of assessments.
The PRESIDENT, District Local Board, Kanara.	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Local Board, Bijapur.	Noa nswer given in view of reply to question No. 15.
J. MONTEATH, Esq., I. C. S., Collector of Dharwar.	In his opinion no alteration is necessary in the existing settlement period.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	No answer given in view of reply to question No. 15.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	*Vide* reply to question No. 15.
A. W. W. MACKIE, Esq., I. C. S., Collector of Belgaum.	No answer given in view of reply to question No. 15.
J. ABBOTT, Esq., I. C. S., Collector of Kolaba.	No answer given in view of reply to question No. 15.
The PRESIDENT, District Local Board, Kolaba.	No answer given in view of reply to question No. 15.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	States that he would advocate permanent settlement, but that if the country will not be fortunate enough to get it, the duration settlement should be extended to at least 50 years in the Presidency proper. Cannot give any opinion regarding the settlement period for Sind.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	*Vide* reply to question No. 15.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	No answer given in view of reply to question No. 15.
H. L. FOX, Esq., I. C. S., Collector of Ratnagiri.	No answer given in view of reply to question No. 15.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	In his opinion the settlement period should be 60 years.

Question No. 17.—**Settlement proposals are submitted by the Settlement Officer through the Collector, Settlement Commissioner and Revenue Commissioner. Do you favour the idea of appointing a standing advisory committee, consisting of officials and non-official Members of the Legislative Council with a majority of the latter, in order to examine these proposals and to advise Government upon them before they are brought into operation ?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	Does not favour the idea of appointing a standing advisory committee. Observes that agricultural conditions and systems of the Presidency vary in great degree, and of such a standing committee not more than one or two non-official members would be in any way competent to advise Government as regards any particular settlement.
K. B. JAN MAHAMAD KHAN, Sind ..	Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals, and proposes that the Settlement Officer should also work with the aid of the local advisory committee, the members of which should be selected by the Collectors and the taluka zamindars from their class.
The PRESIDENT, Taluka Local Board, Tano Akil.	Has no objection to the appointment of an advisory committee as suggested.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Does not consider that a standing advisory committee such as is proposed will be in a position to give really useful advice, as generally the members will not be acquainted with local conditions. Would suggest that a small advisory committee of competent non-officials only selected from the district concerned be attached to the Settlement Officer, and the latter should fix the revised rates in consultation with the committee. Observes that if the Settlement Officer and the committee disagree, the committee may be authorised to attach a memorandum giving their views on the settlement report and that memorandum may be considered by Government.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	Strongly approves of the idea of appointing a standing advisory committee of the nature proposed in order to examine the settlement proposals.
The PRESIDENT, District Local Board, Larkana.	Favours the idea of appointing an advisory committee in order to examine settlement proposals.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	Sees no great objection to the appointment of a standing advisory committee except the difficulty of forming any such committee which would be capable of understanding the points involved, because to understand any settlement, some knowledge of local agricultural conditions and the local forms of tenure is essential.
The PRESIDENT, District Local Board, Hyderabad.	Favours the idea of appointing a standing advisory committee in order to examine settlement proposals.

The PRESIDENT, Taluka Local Board, Hyderabad.	Suggests that the Settlement Officer before submitting his proposals must take the advice of the Board consisting of five members, two to be nominated by the Taluka Board representatives and three to be nominated by the zamindar associations of the taluka who must be zamindars of experience and who know the conditions of the taluka and that the settlement proposals with the remarks of Revenue Officers may then be submitted to the Standing Committee of the Legislative Council consisting of majority of non-official members to advise Government.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	Is in favour of appointing a standing advisory committee in order to examine settlement proposals.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	Observes that it will be quite in the fitness of things to place the proposals of the Settlement Officers, with the remarks of other high Revenue Officers, before the standing committee of the Legislative Council, for advice, before they are put into operation, and suggests that the standing committee should consist of at least ⅔rds of non-official majority.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Has no objection to the appointment of an advisory committee, but suggests that it should consist of local men whose functions should be in the first instance to advise the Settlement Officer, and then to examine the proposals with the Collector, and if they disagree with those officers, then they may go to the higher authorities. Observes :— "This will not only be helpful to the Settlement Officer in bringing to his notice different aspects of the question, but also save considerable correspondence afterwards, for if the Settlement Officer is disposed to accept their views there will be no need to go higher up ; in the other case he will note his reasons for disagreeing with them, so that when the matter goes to higher officers, the latter would be in possession of the full facts of the case and could pass final orders at once, without further reference to the Settlement Officer."
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	Does not approve of the idea of appointing a standing advisory committee in order to examine the settlement proposals.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals.
K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.	Favours the idea of appointing a standing advisory committee to examine the settlement proposals.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals, provided that where their advice differs materially from the opinion of the officers the latter should again be consulted on the point in question before a final decision is arrived at.

HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	States that the Collector might with advantage discuss the Settlement Officers' proposals with such a committee and forward the views of the committee with his report, but that beyond that, he does not think any further action was necessary.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	Does not think there shall be any need for such a committee in case permanent settlement is accepted; otherwise he has no objection against the election of such an advisory committee.
The PRESIDENT, District Local Board, Sukkur.	In his opinion the appointment of an advisory committee of the nature suggested will certainly be a step in the right direction.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Does not favour the idea of appointing a standing advisory committee in order to examine settlement proposals, because such a body would not work well.
Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.	Favours the idea of appointing a standing advisory committee in order to examine settlement proposals, but suggests that, to begin with, the majority should be officials.
Mr. HIRANAND KHEMSING of Hyderabad ..	Approves of the idea of appointing a standing advisory committee in order to examine the settlement proposals.
K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin.	Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals.
The PRESIDENT, District Local Board, Thar Parkar.	Considers the present practice sufficient, but has no objection to the appointment of a standing advisory committee.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	Has no objection to the framing of legislation or rules under the Land Revenue Code prescribing in some detail the procedure to be followed in framing proposals for revision settlements, but does not think it is the duty of the Legislative Council to advise upon the actual proposals in particular cases. Observes that this is a matter in which the executive officers of Government should be given full confidence.
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	Has no objection to appointing an advisory committee in order to examine settlement proposals.
The PRESIDENT, District Local Board, Panch Mahals.	Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals, but subject to the modification that at least 2 or 3 persons who are big landlords and agriculturists in the taluka whose settlement is to be made should be added as members in the proposed standing advisory committee to go through the proposals and acquaint all members of the committee with the local knowledge and experience.

The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	In his opinion the present arrangements for submitting Settlement proposals are well and may be followed. States that the idea of forming an advisory committee is also a commendable one but the proposed committee should consist of at least three or four big landlords and agriculturists of the taluka.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	Favours the idea of appointing a standing advisory committee, provided that more than one-half of its members should be genuine landholders and if they cannot be found from the Legislative Council, outsiders may be selected.
A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	Remarks that independent criticism and suggestions are always valuable, and in the case of an elaborate complicated stereotyped system of assessment, constant fresh criticism even if much of it were ill-informed and valueless, would be a good thing. Suggests that it would be necessary to make sure that such a committee was not given any authority, as it would be irresponsible and that any responsibility in connection either with general policy, or the carrying out of policy must remain with Government as a whole.
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	Observes :— "Such an advisory committee with a non-official majority would invariably recommend a reduction of assessments. The people of this country have no desire to tax themselves properly, and the more political power they get, the more they will discover their mistake. In the present intermediate stage of Government the best course is to lay down by statute the principles upon which settlements are to be made, as recommended by the Joint Committee of the Houses of Parliament and to leave the Executive Government to deal with the settlements on these principles. By this method unnecessary sacrifices of the public revenue will be avoided."
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Favours the idea of appointing a standing advisory committee consisting of official and non-official members of the Legislative Council with a majority of the latter, subject to the condition that the officials should include the Director of Agriculture and the Deputy Directors of Agriculture concerned.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals.
Mr. V. B. MARDHEKAR, Collector of Broach.	Favours the idea of appointing a standing advisory committee, provided the settlement proposals pass through the Collector, the Settlement Commissioner, and the Commissioner before they are placed before the Committee. Remarks that it would be advisable to enlist the sympathy of non-official members of the Legislative Council by consulting them before the proposals are given effect to.

The THAKOR SAHEB of Amod, Broach	Favours the idea of appointing a standing advisory committee, but would insist upon the inclusion of a Member of Council for the district or districts affected by the proposals to be included in the committee.
The THAKOR SAHEB of Kerwada, Broach ..	Is in favour of the committee contemplated in this suggestion, but suggests that all tenures should be represented on their committee, even taking members from outside the Council.
The PRESIDENT, District Local Board, Broach.	Has no objection to the appointment of an advisory committee in order to examine the settlement proposals.
R. B. A. U. MALJI, Broach	Does not approve of the idea of appointing an advisory committee.
Sardar R. B. MOTILAL CHUNILAL, Broach..	Favours the idea of appointing an advisory committee in order to examine the settlement proposals, provided that some of the non-official members should be agriculturists.
Mr. S. M. BHARUCHA, Collector of Thana.	Favours the idea of appointing a standing advisory committee to examine settlement proposals.
The PRESIDENT, Thasra Taluka Agricultural Association, (Kaira).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	Approves of the proposal of having a standing advisory committee consisting of at least 2/3rds non-official members and ⅓rd officials, provided the report or suggestions are binding on Government.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	Does not think that an advisory committee would be of any use, as politicians keep an eye on the votes of the people. Observes that this is an executive matter for permanent officials to deal with.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Is strongly in favour of appointing a standing advisory committee as suggested.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	As the Board wants a permanent settlement, it does not want any such advisory committee.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Considers that the proper course would be to appoint a standing committee of experienced persons to examine and report on all settlement proposals somewhat on the lines of a Civil Service Commission and that the persons appointed to this committee should be *experienced* in these matters to which many of the members of the Legislative Council may not lay claim. Suggests that the committee might work somewhat on the lines of the Tariff Board.
The PRESIDENT, District Local Board, Bombay Suburban District.	Considers that the proper course would be to appoint a standing committee of experienced persons to examine and report on all settlement proposals somewhat on the lines of a Civil Service Commission and that the persons appointed to this committee should be experienced in these matters to which many of the members of the Legislative Council may not lay claim. Suggests that the committee might work somewhat on the lines of the Tariff Board.

The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	Favours the idea of appointing a standing advisory committee of the nature suggested.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	States that if the permanent land revenue system is not introduced, then the Board approves of the idea of appointing a standing advisory committee to deal with settlement proposals.
Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South Daskroi (Ahmedabad).	Reply not clear.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	Favours the idea of appointing a standing advisory committee in order to examine settlement proposals.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	No reply.
The PRESIDENT, Taluka Local Board, North-Salsette (Thana).	States that the Board does not want a committee now to examine the proposals, as it wants permanent assessment to be permanently settled; but that if permanent settlement is not given, then a committee of non-officials and officials should settle the assessment with the majority of the former.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	Does not at all favour the idea of appointing a standing advisory committee of the nature suggested. In its stead he would suggest at the time of each revision a special advisory committee consisting of leading educated and experienced agriculturists and official members of the district wherein revision is contemplated, with a majority of the former, should be formed to effectively and properly represent the case of the public in answer to the Government case. Would further suggest that the present Taluka Local Boards as well as Taluka and District Agriculture Associations should invariably be consulted and the result of such consultations and meetings should be printed and incorporated in details in the settlement reports submitted by the Settlement officer to Government.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States:— "If the scheme of taxation suggested by us be fully adopted, the formation of an advisory committee suggested in the question would satisfy the needs. But if it were not so adopted, even such an advisory committee would hardly serve the purpose. We should, then, suggest that in the formation of the committee should be co-opted at least five members elected for the purpose from the district, whose settlements would be under consideration, and the powers of such a committee should not only be advisory but it should have the authority to reject, alter or modify the assessments brought under their examination, and Government would be bound to accept their decision."

The PRESIDENT, Agricultural Association, Anand (Kaira).	Favours the idea of appointing a standing advisory committee, provided that one-half of the non-officials are landholders and if they are not available, they should be selected from the districts.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	States that the Board is not in favour of a standing advisory committee, as it wants the present assessment a permanent one.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	Does not favour the idea of appointing a standing advisory committee as suggested in the question.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	Is not in favour of the idea of appointing a standing advisory committee of the nature suggested in this question from a financial and administrative point of view.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Favours the idea of appointing a standing advisory committee of the nature suggested in this question.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	Favours the idea of appointing a standing advisory committee of the kind suggested in this question, provided the non-official members shall be elected by the Council.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	Does not favour the idea of appointing a standing advisory committee in order to examine settlement proposals. Observes :— "The principles of settlement are understood by so few people that the consideration of revision settlement reports by a committee chiefly composed of non-officials would produce no good results. The best procedure would be to ascertain the relation of assessment to rents in the taluka concerned, announce the maximum proportion of the rent to which Government are entitled and the amount of increase or decrease proposed by the Settlement Officer and then lay before the Legislative Council the simple issue whether they wish this increase or decrease to be made".
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	Reply not clear.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	Favours the idea of appointing a standing advisory committee of the nature suggested.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	Approves of the idea of appointing an advisory committee of the nature suggested.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	Favours the idea of appointing a standing advisory committee of the nature suggested.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	Is in favour of the idea of appointing a standing advisory committee, provided non-official members of the district, for which settlement proposals are to be examined should have the opportunity to represent their views. As it is not possible to have all the districts represented on this standing committee, he would suggest that if they are not already on that committee, they should be co-opted on that committee. In his opinion it would be better if the district members be asked by the Settlement Officer to work with him in formulating groups and fixing maximum rates for each of the groups.

The PRESIDENT, District Local Board, East Khandesh.	Favours the idea of appointing a standing advisory committee as suggested.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	Does not favour the idea of appointing a standing advisory committee. Considers that such a committee would not consist of expert and trained men and their views would usually be influenced by their need for the support of their constituents.
The PRESIDENT, District Local Board, Sholapur.	Favours the idea of appointing a standing advisory committee of the nature suggested.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	Favours the idea of appointing a standing advisory committee consisting of Revenue high officials, zamindars and cultivating landlords to examine the settlement proposals.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	Favours the idea of appointing a standing advisory committee.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	States that there is no harm in appointing a standing advisory committee.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	Does not favour the idea of appointing a standing advisory committee. Observes :— "Settlement proposals are highly technical and depend on good judgment based on wide experience and personal acquaintance with the tract to be settled. Advice from the advisory committee suggested would be swayed by political bias and a desire to catch votes and to yield to those who shouted loudest. The members of such a standing committee, whether officials or non-officials, would lack local knowledge and the necessary judgment which is the *sine qua non* of arriving at equitable settlement."
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	As the Board is for a permanent settlement system, it does not give any reply to this question.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	Favours the idea of appointing a standing advisory committee with an addition of co-opted membership of non-official experts. States that in addition to this the Sabha suggests that a sub-committee from this consisting of experts and the committee should tour along with the Settlement officers to settle the points together on the spot in the different areas of revision and submit their proposals to the Council in full session for consideration before Government is advised in the matter. Would further suggest that the representative of the inamdars in the Legislative Council may be a member of this committee in order to protect the interest of inamdars.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	Does not favour the idea of appointing a standing advisory committee. Observes :— "I consider the idea of a standing advisory committee to examine settlement proposals as entirely unsound. Revenue settlement is a very difficult and expert business and, the main principles having been laid down by legislation, it is absurd for the legislature to wish to interfere with the detailed carrying out of those principles. If you don't trust your experts, then employ others whom you can trust; but to pay trained men to do an expert job and then to allow amateur politicians to interfere with the expert's work is to trifle with the State's interests and waste the time and labour of the trained experts and the money which is spent on them."

The PRESIDENT, Taluka Local Board, Haveli (Poona).	Favours the idea of appointing a standing advisory committee with an addition of co-opted membership of non-official experts. In addition to this the Board suggests that a sub-committee from this, consisting of experts, and committee should tour along with the settlement officers to settle the points together on the spot in the different areas of revision and submit their proposals to the Council in full session for consideration before Government is advised in the matter. Would further suggest that the representative of the inamdars in the Legislative Council should be a member of this Committee in order to protect the interests of inamdars.
A. O. KOREISHI, Esq., Collector of West Khandesh.	Does not favour the idea of appointing a standing advisory Committee.
The PRESIDENT, District Local Board, West Khandesh.	Favours the idea of appointing a standing advisory committee.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	Favours the idea of appointing a standing advisory committee of 3 official and 8 non-official members of the Legislative Council, provided the latter have knowledge and keen interest in agriculturists.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	Favours the idea of appointing an advisory committee, provided the non-officials in the committee are elected and Government accepts its advice, if it is unanimous.
The PRESIDENT, Taluka Local Board, Dhulia (W. K.).	Does not favour the idea of a standing advisory committee.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	Favours the idea of such a committee, provided its suggestions are not in force unless they are sanctioned in the Legislative Council.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	Has no objection to the appointment of a standing advisory committee, provided it is so constituted that $\frac{1}{3}$rd of its members are officials and $\frac{2}{3}$rds non-officials and the Chairman elected by majority of votes.
The PRESIDENT, District Local Board, Nasik.	Favours the idea of appointing an advisory committee with powers to co-opt members from the area under revision.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	Favours the idea of appointing a standing advisory committee as suggested but emphasises the co-option of non-official experts to the same.
The PRESIDENT, Agricultural Association, Baramati (Poona).	Favours the idea of appointing a standing advisory committee as suggested.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	Favours the idea of appointing a standing advisory committee as suggested.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh).	Favours the idea of appointing a standing advisory committee as suggested.
The PRESIDENT, Taluka Local Board, Sholapur.	Favours the idea of appointing a standing advisory committee as suggested.

The PRESIDENT, Taluka Local Board, Sirur (Poona).	Favours the idea of a standing advisory committee, but suggests that the committee should be authorised to co-opt the local non-official members of the Council in considering the proposals of the districts concerned and consult a local taluka sub-committee consisting of the majority of non-official members having experience of agriculture.
The PRESIDENT, Agricultural Association, Junnar (Poona).	Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals, but with a modification that the non-official members of the Legislative Council should be from the district to which the settlement proposals relate.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W. K.).	Favours the idea of an advisory committee consisting of $\frac{3}{4}$th non-officials and $\frac{1}{4}$th officials selected by the Legislative Council to examine settlement proposals: the committee to co-opt non-official members. Suggests that every proposal for revision settlement should be submitted to the vote of the Legislative Council and should have its sanction before coming into force.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	Favours the idea of appointing a standing advisory committee to examine the settlement proposals.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	States that the Board approves of the idea of appointing a standing advisory committee subject to the condition that the Settlement Officer should submit to Government the views of the ryots in writing.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	Favours the idea of appointing a standing advisory committee to examine settlement proposals.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	Does not favour the idea of appointing a standing advisory committee to examine settlement proposals, and observes that if the principles are laid down by a committee similarly constituted, it is superfluous.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	Does not favour the idea of appointing a standing advisory committee. Remarks that non-officials have usually only local experience of their own districts and could not be expected to study or understand matters requiring expert judgment, and that besides it is not in accordance with constitutional practice to employ elected councillors for executive purpose.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	Favours the idea of appointing a standing advisory committee as suggested.
The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.	Agrees to the proposal for appointing a standing advisory committee to some extent, but first asks Government to appoint local advisory committee consisting of two Government officials and three local non-officials (not the councillors) to draw up their proposal for each district which should then be examined by the Government advisory committee.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	Favours the idea of appointing a standing advisory committee as suggested.

The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	Favours the idea of appointing a standing advisory committee as suggested.
Mr. K. M. PAWAR, Deputy Director of Agriculture, Konkan.	Favours the idea of appointing a standing advisory committee as suggested.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	States that the Association approves of the idea of a standing advisory committee as suggested, with a proviso that for each district three non-official landholders (with the M.L.C. for the district if he is not already on the committee) should be co-opted.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	States :—"I am afraid that the 'advice' of the standing advisory committee would be of little value, as it would certainly be based on political reasons, while few, if any, would understand the subject of which they were talking. Moreover, conditions vary so very greatly in different parts of the Presidency that half the members of the committee would be utterly at sea about the simplest facts. I am not aware that any such committees exist in any other part of the world to deal with details of taxation which are not the business of the Legislature whose function it is to lay down the principles, leaving their working to the Executive. To throw details such as this into the hands of the politicians is simply to ask for trouble without any countervailing advantage whatever."
The PRESIDENT, District Local Board, Bijapur.	Favours the idea of appointing a standing advisory committee consisting of: 1. Officials, 2. Non-official members of the Legislative Council, 3. Two big local landholders with agricultural experience to examine these proposals and advise Government upon these.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	In his opinion the Minister in charge of Agricultural Department with an advisory board as suggested in the question should be the final authority on settlements.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	States that this question does not arise when permanent settlement is established.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	Is in favour of the idea of appointing a standing advisory committee, and remarks that popular grievances, if there be any, would be ventilated through the committee and the Government will have also popular view before them before passing final orders.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	States that if the present system of revisions of assessment is not to be altered and all alternative schemes for a permanent settlement are rejected, they would support the idea of appointing a standing advisory committee as proposed in the question. Wishes that the functions and powers of such a committee should be mandatory rather than advisory.
The PRESIDENT, District Local Board, Kanara.	Favours the idea of appointing a standing advisory committee provided it has power to co-opt different members from different districts when the conditions of those districts are to be considered.

The PRESIDENT, Taluka Local Board, Bijapur.	Favours the idea of appointing a standing advisory committee as suggested.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	States that so long as the committees are recognised as advisory only, their formation would be advantageous and their existence would tend to obviate misconception.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	Favours the idea of appointing a standing advisory committee as suggested.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	States that the Association favours the idea of appointing a standing advisory committee, but suggests that the committee should not be an advisory committee only, as advisory committees are found useless.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	Replies :— "Yes. It is now acknowledged, I believe that land revenue assessments must, like ordinary taxation, be, as closely as circumstances permit, regulated by enactments passed by the local legislatures. Ordinarily one of the main reasons for the selection of particular taxes for imposition is that they can conveniently be so regulated, what is left to the executive being only the application of the law to facts which can be ascertained with practicable ease and accuracy. But inevitably in the case of land revenue assessments a large measure of discretion must be left in the hands of the executive, and the action of the executive will inevitably—and properly—be challenged by the elected legislature. This entails much waste of time of that body and does no real good, since a settlement report is a most unsuitable matter for discussion by a large body of non-experts. In these circumstances the proposed committee appears to be the best method of complying with the legitimate demand for as effective control as possible by the elected representatives. The time of the legislature will not be wasted; and the committee will in time be a body with adequate expert knowledge.
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	Does not approve of the idea of appointing a standing advisory committee. Observes :— "Conditions that affect settlements are often purely local; the Collector has an opportunity of seeing all the objections raised to a Settlement Officer's proposals, genuine or doctrinaire, and reports on them before the settlement is finally sanctioned."
The PRESIDENT, District Local Board, Kolaba.	Favours the idea of appointing a standing advisory committee but considers that the non-official members of that committee should be elected by the Council and not selected by Government.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	Favours the idea of appointing an advisory committee as suggested.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Favours the idea of appointing a standing advisory committee, but does not favour the idea that the non-officials on these committees should necessarily be Members of the Legislative Council. Suggests that non-officials having direct knowledge of local conditions should form the majority of these standing advisory committees, in addition to the sitting members of the Legislative Council in the district.

The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	Favours the idea of appointing a standing advisory committee as suggested.
The PRESIDENT, Taluka Local Board, Roha (Kolaba)	Favours the idea of appointing a standing advisory committee as suggested.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	States that an advisory committee watching the interests of rayats and State would be welcome.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	States that an advisory committee watching the interests of rayats and State would be welcome.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	Favours the idea of appointing a standing advisory committee, provided out of non-official members, at least half of them should be cultivators and landholders.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	Does not favour the idea of appointing a standing advisory committee and considers that any executive errors that may arise may be fully criticised in the Legislative Council.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	States that the Association favours the idea of appointing a standing advisory committee as suggested, provided the committee should co-operate with non-official landlords of each district.

Question No. 18.—**In the Bombay Presidency alone, improvements effected since the introduction of the first settlement under the Land Revenue Code are permanently exempted from assessment. Do you approve of this or do you think that they should be taxed after a number of years and if so, after how many years?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	Thinks that it is fair that improvements should not be assessed, and that such exemption should be permanent. Observes that in Sind most improvements by zamindars have the effect of tapping larger supplies of Government water and hence the enhanced value of the land for cultivation is undeniably contributed to by Government, and Government is justified in enhancing the assessment on that basis.
K. B. JAN MAHOMED Khan, Sind.	Approves of the present system, and remarks that no period should in his opinion be fixed for taking improvements into consideration for enhancement of assessment, as it is likely to discourage improvements.
The PRESIDENT, Taluka Local Board, Pano Akil.	No reply.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Approves very strongly of the non-taxation of improvements effected by private means.
SYED MAHOMED KAMIL SHAH, President, Zamindars and Jagirdars' Association, Tando Division.	Approves of the provision in the Land Revenue Code exempting improvements effected at the cost of the landlord from taxation. Observes that this provision is a dead letter in Sind, and proposes that a statutory duty should be laid on every Settlement Officer to give a notice to every landholder in the taluka to bring to his attention the improvements effected by him and to specifically mention the improvements brought to his notice, and to say which he allowed and which he disallowed.
The PRESIDENT, District Local Board, Larkana.	Approves of the principle that the improvements effected since the introduction of the first settlement should be permanently exempted from assessment.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	States that this does not have much application to Sind under the system of irrigational settlements. Does not consider that such improvements should be exempted for ever, but is not prepared to suggest a time limit. Adds:— "I should suppose that the time limit would have to vary to some extent according to the nature of the improvement."
The PRESIDENT, District Local Board, Hyderabad.	Approves of the present permanent exemption of improvements from assessments.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion improvements effected by private enterprise and capital should continue to be exempted from assessment, as this policy will encourage the private capital to make more improvements according to scientific methods.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	States that in Sind this provision has hardly been put in practice and is yet to be properly enforced. Is strongly in favour of permanent exemption in view of the frequent floods in the Karachi district.

Remarks :—" It is very rare that zamindars reap any benefit from their improvements. The net profit of land should be fixed after full and detailed enquiry about the cost of cultivation from zamindars many of whom now maintain reliable accounts about the same. It is also highly desirable that local advisory committee should be given to the Settlement Officer to work with him and to help him in all his indoor and outdoor duties.

Mr. UDHARAM SHEWAKRAM, Zamindar Moya, Hyderabad.

States that the two peculiar features of the Sind Revenue System are the Fallow Rules and Remission Rules. Observes that these are being worked arbitrarily by the Commissioner in Sind and that the liberality which characterised them at first is being narrowed down from year to year. Suggests that these rules as they worked originally should be incorporated in the Land Revenue Code no more to be distorted.

Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.

In his opinion there does not appear much sense in permanently exempting improvements from assessment. Observes that improvements worth the name should ordinarily pay their cost more than twice over within about 20 years, the period of the settlement, after which there is scarcely a good plea for further exemption and denying to the State a fair share of the profits accruing therefrom.

R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.

Approves of the present system of exemption of improvements effected by the landholder.

SHEIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.

Approves of the present system of exempting improvements effected by the landholder and suggests that on no account should private improvements be taxed.

K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.

Does not approve that the improvements effected since the introduction of first settlement under the Land Revenue Code should be permanently exempted from assessment.

A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, U. S. F.

Has no experience of Bombay settlements and is not clear as to the significance of this question.

HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.

Approves of the provision in the Land Revenue Code exempting improvements effected at the cost of the landlord from taxation.

The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.

Thinks that if the present assessment is under 25 per cent. then it would surely be but just to enhance assessment so as to reach the proposed maximum.

The PRESIDENT, District Local Board, Sukkur.

Does not offer any opinion on this question as it relates to the Presidency proper.

N. H. HEY, Esquire., I. C. S., Revenue Officer, Lloyd Barrage and Canals Scheme.

" This question, I consider, depends, a good deal on how the Land Revenue is regarded, whether as a rent or as a tax. If as a rent, then the tenant has the same equitable claim to protection against having his rent raised because of improvements to the land effected solely by himself at his own proper cost as is secured

	say, by the customary 'Ulster tenant right' and the subsequent legislation more or less based on this, in Ireland. But if, as most Indian politicians and publicists insist, the Land Revenue is a tax on land and agricultural profits there is no more reason why an increase in such profits due, wholly or partly, to the landlord's own exertions, should be exempt from taxation than why the enhanced profits of a mill-owner or shop-keeper, due to his own improvements in the business, should be exempt from any Income Tax or property tax".
Mr. GULMAHOMED, ABDUR REHMAN, Deputy Director of Agriculture, Sind.	Approves of the practice in the Bombay Presidency of exempting improvements effected by a landholder, but observes that it seems very difficult for the Settlement Officer not to be influenced by the better growth of the crop and its outturns, due to improvements of the land.
Mr. HIRANAND KHEMSING of Hyderabad.	Approves of the exemption of improvements from enhancements for all time, and not for a period only. Suggests that in order to make this provision effective in practice, at every settlement, improvements exempted and disallowed from exemption, should be recorded and the Settlement Officer called upon to serve every landlord with a notice to bring to his attention all cases of improvements. Adds that in Sind enhancement affects every field, whether improved or not.
K. B. DURMAHOMED KHAN, Barakzai, Garhi Yasin.	No reply.
The PRESIDENT, District Local Board, Thar Parkar.	In his opinion the improvement effected since the introduction of the first settlement should not be permanently exempted, but they should be assessed after 30 years the period of the settlement for the Presidency proper.
	NORTHERN AND BOMBAY SUBURBAN DIVISIONS.
J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	Is entirely opposed to any change in the law as to exemption of improvements effected at the cost of the holder, and suggests that this privilege should be re-affirmed.
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	Considers it necessary that the present system of permanent exemption should continue for some time, and suggests that when, the generality of agriculturists come to know the necessity of creating a sinking fund for the maintenance of the improvements, the question of taxing the improvements should certainly be taken up for consideration.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	In his opinion the present policy of exempting improvements effected by the landholders may continue.
The PRESIDENT, District Local Board, Panch Mahals.	Approves of the present system of exempting improvements effected by the landholders.
The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.	Approves of the present system of exempting improvements effected by the landholders.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	Approves of the present system of exempting improvements effected by the landholders.

A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	Does not approve of the present system of exempting improvements effected by the landholders. In his opinion the value of land brought about by improvement should be exempted from taxation only for one full settlement period.
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	States that he has no knowledge of the practice in other provinces, but that he sees no reason why Bombay should be an exception to the general rule. Considers that such improvements might be taxed at the end of the second settlement, *i.e.*, after 60 years.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	Approves of the permanent exemption of improvements effected by the landholders, or at least for a period of 30 years.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	In his opinion the present arrangement is good and it should be continued.
Mr. V. B. MARDHEKAR, Collector of Broach.	Is of opinion that improvements effected since the introduction of the first settlement under the Land Revenue Code should remain, as heretofore, permanently exempted from assessment.
The THAKOR SAHEB OF AMOD, Broach.	Approves of the present principle that improvements effected since the introduction of the first settlement should remain permanently exempted from assessment.
The THAKOR SAHEB OF KERWADA, Broach.	No reply.
The PRESIDENT, District Local Board, Broach.	States that the so called exemption from assessment is more theoretical than practical. In his opinion this exemption from assessment is not of any practical utility, and the provisions relating to this could therefore be repeated without any harm either to the State or to the cultivators.
R. B. A. U. MALJI, Broach.	In his opinion the total exemption should not extend beyond the settlement period, but the cost of improvement should be settled by the Panch at the next settlement. Suggests that these costs should be apportioned over a period ranging between 10 and 20 years and reduction should be proportionately allowed from the annual assessment on that account, provided that such improvements are approved by the Collector before they are made by the landlords.
Sardar R. B. MOTILAL CHUNILAL, Broach.	In his opinion Government should continue the present practice of exempting improvements effected since the introduction of the first settlement.
Mr. S. M. BHARUCHA, Esq., Collector of Thana.	Replies:—"Theoretically 'improvements' may be taxed after a long interval, since they also in course of time tend to acquire an 'unearned' value. But the exemption has been enjoyed so long, that I consider it inexpedient to disturb the present arrangement, except when it is conclusively proved that the 'improvements' were made *before* the expiry of the last preceding settlement."

The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	*Vide* reply to question No. 13.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	States that the Board does not approve of anything which goes against the general principle involved in section 107 of the Land Revenue Code.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	In his opinion improvements should be taxed after 10 years.
The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	Is not in favour of taxing improvements even after some years of their existence.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	States that the Board is of opinion that future improvements should not be taken into account at all.
Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay.	Observes that it is not possible to keep a record of all improvements made by the cultivator. In his opinion a fairer rule would be to exempt the improvements from taxation for the current and the *next* settlement and charge them afterwards. Considers it undesirable to exempt improvements from taxation in perpetuity. Remarks that there would be no injustice in making a heir pay a sort of succession duty on the improvements made by his predecessor between 30 and 60 years before.
The PRESIDENT, District Local Board, Bombay Suburban District.	Observes that it is not possible to keep a record of all improvements made by the cultivator. In his opinion a fairer rule would be to exempt the improvements from taxation for the current and the next settlement and charge them afterwards. Considers it undesirable to exempt improvements from taxation in perpetuity. Remarks that there would be no injustice in making a heir pay a sort of succession duty on the improvements made by his predecessor between 30 and 60 years before.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	States that the Board approves of the present exemption.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No reply.
The PRESIDENT, Taluka Local Board, Wada (Thana).	Considers that if the permanent land revenue system is not to be introduced, the improvements effected should be exempted from assessment under section 107 of the Land Revenue Code.
Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad).	No reply.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	No definite reply.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	In his opinion the present practice of exempting improvements made by landholders should continue.
The PRESIDENT, Taluka Local Board, North-Salsette (Thana).	Is of opinion that improvements effected since the introduction of 1st settlement should be permanently exempted.

The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	Suggests that the present system of revising assessment on the basis of classification of soil according to its theoretical composition and probable prospective productivity is quite erroneous and misleading and should be given up, and a system based on net profits of agriculture and the actual average productivity of land should be adopted in its stead.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that the Association fully approves of the principle of permanently exempting from assessment all the improvements effected by the farmer and wishes it to be continued in future and religiously observed in practice.
The PRESIDENT, Agricultural Association, Anand (Kaira).	Approves of the present method,
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	In his opinion the improvements effected since the introduction of first settlement should be permanently exempted.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	Is in favour of the improvements being permanently exempted from assessment.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	Approves of the existing practice authorised by law regarding the permanent exemption of improvements effected since the introduction of the first settlement.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Approves of the rule that improvements effected since the introduction of the first settlement should be permanently exempted from assessment.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	In his opinion the present practice of permanently exempting from assessment improvements effected since the introduction of the first settlement should be continued.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	In his opinion the exemption should be maintained permanently.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	In his opinion improvements should not be taxed.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	Does not think that these improvements can be legally taxed.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	In his opinion the present practice should be continued.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	States that the Board approves that improvements should be exempted from assessment permanently.
Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	*Vide* reply to question No. 1.
The PRESIDENT, District Local Board, East Khandesh.	In his opinion such improvements should remain untaxed.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	Is of opinion that improvements effected during the settlement should not be taxed.
The PRESIDENT, District Local Board, Sholapur.	Approves of the present system of exempting the improvements from assessment.

The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	In his opinion improvements effected in lands should not be taken into consideration while fixing the assessment.
The PRESIDENT, Taluka Local Board, Maval (Poona).	Approves of the rule that improvements effected since the introduction of the first settlement should be exempted permanently from assessment, and suggests that they should not be taxed at all.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	Approves of the rule in the Land Revenue Code that improvements effected after the first settlement are exempted from assessment.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	Does not approve of the present system of exempting the improvements from assessment, and remarks that any change would be a breach of faith and drive capital from land development.
The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	Reply not clear.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	Does not approve of the present system of exempting the improvements from assessment. Considers that they should be taxed after the improvements continue to give uniform increase of profits for 5 years within the limitations already mentioned by the Sabha.
J. R. HOOD, Esq., I.C S., Collector of Sholapur	Considers that improvements might be taxed after ten years from the completion of improvement.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	Does not approve of the present system of exempting the improvements from assessment. Considers that they should be taxed after the improvements continue to give uniform increase of profits for 5 years within the limitations already mentioned by the Board.
Mr. A. O. KOREISHI, Collector of West Khandesh.	In his opinion the principle of exempting the improvements from assessment is a good one and may be allowed to remain unaltered.
The PRESIDENT, District Local Board, West Khandesh.	In his opinion improvements should be permanently exempted from assessment.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	Approves of the present system of exempting improvements from assessment.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	States that the Board approves of the permanent exemption of improvements from assessment.
The PRESIDENT, Taluka Local Board, Dhulia (W. K.).	Approves of the present system of exempting improvements from assessment.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	In his opinion the improvements should be exempted for a period of 20 years after which the net profits should be taken into consideration for the enhancement of the assessment.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	No reply.
The PRESIDENT, District Local Board, Nasik.	Approves of the present system of exempting improvements from assessment.

The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	States that to say that these improvements should be taxed, no matter after how many years, will be setting aside Section 107 of the Land Revenue Code.
The PRESIDENT, Agricultural Association, Baramati (Poona).	In his opinion improvements in lands should be permanently exempted from assessment. Suggests that if at all they are to be taxed, they should be taxed after 99 years, the period proposed for revision of assessment.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	In his opinion improvements should be permanently exempted in formulating proposals of revising assessment, and remarks that if it is to be considered at all as one of the reasons for revising assessment, it should be fixed after 99 years.
The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh).	Approves of the present system of exempting improvements from assessment and suggests that improvements should not be assessed at any time in future.
The PRESIDENT, Taluka Local Board, Sholapur.	Approves of the present system of exempting improvements from assessment.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	States that the question needs no consideration as the status quo is to be retained for the next 50 years as suggested in reply to question No. 13.
The PRESIDENT, Agricultural Association, Junnar (Poona).	Approves of the existing practice of exempting improvements from assessment.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W. K.).	States that the Association approves of the present practice of permanently exempting from assessment the improvements made by the cultivator at his own expense.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	States that the Board approves of the present practice of permanently exempting from assessment the improvements effected by the landholders.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	Approves of the principle that the improvements effected since the introduction of the first settlement should be permanently exempted from assessment.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	Agrees that improvements effected since the introduction of the first settlement should be permanently exempted from assessment.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	In his opinion the improvements effected by landholders might fairly be taxed at the settlement next following.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	States that Section 107 of the Land Revenue Code only exempts improvements made during the currency of the settlement under revision. In his opinion it does not seem necessary to exempt them permanently.
The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).	In his opinion improvements effected by actual agriculturists should not be taxed at all, but that those made at the cost of landlords should be taxed after some period.
The PRESIDENT, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri.	Gives a reference to the reply to question No. 17.

The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	In his opinion improvements should be taxed after a number of years, *i.e.*, along with the revision settlement.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	States that improvements are not taxable.
Mr. K. M. PAWAR, Deputy Director of Agriculture, Konkan.	Considers that improvements effected since the introduction of the first settlement should be exempted from assessment.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	States that the Association considers that the existing practice of exempting improvements from assessment should be continued.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	Gives the following opinion :— "The question of the taxation of improvements is by no means an easy one, as is indeed shewn even in the form of the question now asked. Thus, it is not quite correct to say that improvements effected since the introduction of the Land Revenue Code have been entirely exempted from taxation, for new rice, *i.e.*, land converted from dry-crop to rice, was certainly given an extra assessment at the first revision settlements in Gujarat and the Konkan since the introduction of the Code, though to assess these lands at second revision has been held to offend against the principle of the non-taxation of improvements. Again, it is also not absolutely accurate to say that improvements in general are not taxed, as I shall shew when dealing with the system of subsoil water assessment in Gujarat and the allied system in the Deccan, by which improvements are assessed, as it were, in bulk prospectively and not in detail individually. It is for this same reason that a proposal to alter the present methods of assessment and to tax improvements individually means a good deal more than merely making the necessary addition to the existing system by removing the exemption, for it also means the remodelling of the classification of the dry-crop soils in Gujarat and to a lesser extent in the Deccan and a fundamental alteration of the basis of the assessment of such lands. It must in any case be recognised that a change would mean the reversal of the policy which has been the accepted principle of the Bombay System for many years and which is backed by the solemn declaration of Government: after very full consideration and afterwards embodied in the Land Revenue Code and in these circumstances it would not be possible to tax those improvements which were made under those provisions. It is only those improvements therefore which will be made after the law has been amended which can be taxed, and there will be unfair discrimination against these particular improvements. For these reasons the subject requires very careful consideration, more especially in the light of past history and the system of settlement; in which connection it will be necessary, to refer from time to time to the history of the legal and practical history of the whole subject which is given on page 146 *et seq.* of the Survey and Settlement Manual. "The first point to be settled is what is meant by the word 'improvement'? According

to the principles implicated in Section 107, Land Revenue Code, it means an operation which adds to the value of the holding carried out 'by the labour or at the expense of the holder'. But suppose the holder improves the tilth of the field by special expense in manuring, or if he digs out the bed of his rice fields so as to collect more water or if he re-arranges the bandhs of his fields to the same effect or again if he diverts a nalla so as to prevent washing away of the soil, or performs other similar operations, these are surely, 'improvements' according to the definition, and in fact may affect the value of the holding very considerably; yet they have never been taken to be improvements, from the technical point of view and it has not been proposed to tax them. There is also another class of 'improvement' which is very common in the Bijapur District which consists in placing embankments across dry-crop fields to encourage the deposit of silt. Such embankments are put up in hundreds and thousands every year and undoubtedly very largely increase the value of the lands; yet they too have never been regarded as 'improvements' though they add very largely to the value of the land, and the improvement is permanent. Whether or no a proposal to tax individual improvements would include this class I do not know, but if so it would mean an enormous amount of reclassification of the soil. If not it must be recognised that to omit this class and to tax other classes would be very unfair to the latter as the all round value which is added to a field in this district by raising an embankment is considerably greater than that added to it by a well.

"In point of fact the only classes of 'improvement' which have been actually taken into account so far in the history of the Bombay Survey have been the cultivation of pot-kharab, the utilization of water, whether surface or subterranean, and the conversion of dry-crop into rice land; and as it is better to discuss the question at issue with reference to the actual facts rather than on theoretical lines only I propose to do so with reference to the last two classes. It is unnecessary to refer again to the first, pot-kharab, for the whole question was settled at the time of the first revision settlements. With regard to the other two classes, it would not be possible to go properly into the case of the first class dealing with facilities for irrigation both surface and subterranean without covering an enormous amount of detail, so that for the purpose of this report I will confine myself to one particular case, that of irrigation from wells. At the same time however it is necessary to insist that this *is* only one particular case, even though it be the most important. I shall then deal briefly with the third class of conversion from dry-crop into Rice land."

A.—Wells.

"The question of taxation of this form of improvement has a long and interesting history which is summarised on page 154 *et seq.* of the Settlement Manual. Under the Indian Systems of Settlement which preceded the British and before questions of principle began to be raised,

lands watered by wells and called 'Bagayat' lands, were invariably taxed more heavily than dry-crop lands on the principle—or lack of it—that lands producing a larger income should pay more taxation. As will be seen from the typical example given on page 444 of the Survey Settlement Manual, lands watered from wells were assessed ordinarily in Gujarat at so much extra per bigha where there was a cash assessment, or where the system of Bhagvatai (crop-share) prevailed, the extra assessment was realised in the greater value of the crop. When the British took over the Administration they continued the system to start with, making variations from time to time, but as experience was gained the problem of the assessment of wells was found to be an exceedingly difficult one. Indeed, though nothing is easier than to talk of taxing wells it is much more difficult to put into practice. The possible methods are:—

(*a*) to fix the area of land under the well and levy an extra tax per acre;

(*b*) to levy an annual assessment according to the area watered;

(*c*) to fix the tax at so much for each water bag used.

"All of these methods were tried from time to time in the Gujarat survey, but none was found satisfactory. The first failed because it is not possible to fix any definite area as commanded by a well. This changes not merely with the seasons and the rotation of crops, but also with ownership, for it is often found that there are several owners in one well whose rights to take water vary. The second method is unsatisfactory because it entails annual measurement of the area watered with all the attendant dangers of corruption, not to mention the cost of annual survey. The third was also not approved, not merely because it entailed annual inquiries but because the ryot was able to escape the tax by working double shifts on one water bag. Hence all the methods which had suggested themselves to the officers of the survey proved failures. I wish to emphasize this point in order to show that so far as wells are concerned the question of their direct taxation is not merely theoretical but practical also and that therefore before it can be decided whether to introduce such taxation it will be necessary to consider very carefully exactly what the new system is to be; otherwise the settlement department will find themselves up against the very same difficulties as those which confronted the officers of the Original Settlements.

"The latter found a way out of the difficulty by the indirect taxation of wells through the subsoil-water assessment system, the origin and history of which are explained on page 165 *et seq.* of the Manual. The principle underlying this system is that there is in every 'improvement' the utilization of a natural advantage without which the improvement could not come into existence. In the case of wells the natural advantage is the existence of a subterranean water supply which has only to be tapped by the energy of the field owner; hence, said the originators of this new system, where the existence of

this advantage is proved we will levy a light additional tax on *all* lands proved to contain it and leave the utilization of the advantage to the land holder free of extra taxation. This system has several advantages; it does away with the harassment of the old system of direct taxation of wells described above; it is thoroughly in harmony with the rest of the system of settlement and survey, the main principle of which is to direct the soil classification to the *natural* advantages leaving the landholder to make the best use of them, and thirdly it was consonant with the principle of non-taxation of 'improvements' directly.

"I have dealt in some detail with the Gujarat system because it is the most important owing to the great natural facilities for irrigation existing in all those districts and it is unnecessary in a preliminary report of this kind to go into the case of the other surveys with the same fulness. It will suffice so far as the Deccan is concerned, to say that at the first revision settlements the lands commanded by actual wells were assessed by a complicated system, or rather a series of systems, the details of which will be found on page 316 *et seq.* of the Manual. Eventually however in the later settlements of Satara and Khandesh the Gujarat principle was adopted by the introduction of the system of 'General Position Class' which is described on page 163 of the Manual, and which corresponds with the 'Sub-Soil Water Classification' of Gujarat. In the Konkan only owing to the circumstances explained on page 168 of the Manual was the taxation of actual wells as such carried through completely by the complicated methods given on page 364 *et seq.*

"It will now be seen what was meant by the statement made at the outset that 'it is not absolutely accurate to say that "improvements" are not taxed' for the sub-soil water assessment of Gujarat and the allied systems *are* methods of taxing 'improvements' not in detail but prospectively. If therefore the proposal now made to tax 'improvements' individually is carried out the results *inter alia* will be:

(*a*) that the whole of the classification system of Gujarat and parts of the Deccan will have to be revised at great expense so far as the Sub-soil Water Classification and General Position Class is concerned, for it is clear that it will be impossible to allow it to subsist when the *raison d' etre* is gone;

(*b*) that in face of the fact that former Settlement Officers have tried methods of assessing wells direct and have, at any rate in Gujarat, failed to solve the difficulties involved, it will be necessary once more to face these same difficulties and frame new methods which are not at all likely to be any more satisfactory than those discredited in the past;

(*c*) that in place of system which possesses the advantages of taxing at a light rate the possession of an advantage, leaving it to the field owner to make use of it without special taxation we shall be substituting a system which taxes energy and enterprise and goes against all previously accepted principles.

"If the result would be a profit to the State there might be something to be said for it, but in fact the reverse will be the case, for it will only be possible to tax wells constructed after the enactment of the revised Code and the State will *exhypothesi* lose the extra assessment at present derived from the Sub-soil Water and allied assessments; and nothing is more certain than that the extra taxation derived from the new wells will not in any way make up for that loss by the abolition of these assessments. In these circumstances if the State is to gain nothing by introducing the new system there is no cause to disturb the existing system.

"These considerations are altogether apart from others of a different kind, such as those connected with the policy of encouraging irrigation by wells as an insurance against famine which is obviously forwarded by the present and retarded by the proposed system.

"I am therefore respectfully of opinion that before any conclusion as to the advisability of a change in the present system with regard to wells can be reached it will be advisable to make a very detailed study not so much of the abstract principle, but far more of the practical difficulties involved and the financial probable results. It would also be possible to show that the same care would be necessary in dealing with all 'improvements' due to means of irrigation provided at the expense of the landholder with respect to Dhekudist lands in Gujarat, land watered from Nallas and streams in the Deccan and also from 'Pats'. In fact the system of direct assessment of 'improvements' could in few cases be introduced without radical changes in the existing system of assessment and an alteration of the classification which would also mean a change in the law.

B. Conversion of Dry-Crop lands into Rice.

This is the second class of typical 'improvement' the proper treatment of which occasioned considerable controversy at the time of the second Revision Settlements, the history of which is given on page 117 *et seq* of the Manual. And that the controversy is not yet over may be seen from the correspondence regarding the question of the assessment of Position Class Lands in Karjat taluka of the Kolaba District (*vide* my report to Secretary, R. D., No. Survey-Alien. dated June 25th, 1924, in comment the Settlement Commissioner's Note of October 16th, 1923). The questions involved in the taxation of this Class are different from those in relation to wells. The areas converted are usually identifiable with ease and can be measured up and assessed without any more difficulty than was experienced in assessing the so called 'old rice lands' at the Original or the 'new rice lands' at Revision Settlement. There is again no question of encouraging conversion as a measure against famine and the profits of conversion are often considerable. There is, therefore, no real reason apart from general policy why this class of 'improvements should not be assessed at revision. As to what actually was done I may venture to refer to

paragraphs 8—9 of my report No. Survey-Alien. referred to above. It is unfortunate that, for the reasons given in that report, the question is not dealt with in detail in the Settlement Manual. As my report shows, the question of the taxation of this class of 'improvement', so far as the greater part of the Konkan is concerned was attempted to be solved at the first revision settlements, by the system of 'Position Class' which corresponds to a certain degree, though not exactly, to the system of 'Sub-soil Water Assessment' in Gujarat. As however I have also shown the system is not satisfactory in that the lands actually capable of being converted have not been properly marked out by the classers and if the question of assessing this class of 'improvements' is really to be taken up, it will have to be otherwise than through this system.

"The real difficulties in assessments however are first, past history, and secondly, the methods to be adopted. As has been remarked above it will only be possible legally to assess rice lands converted after the date of the amendment of the law and even then only such lands as may be found to have become converted after the end of the currency of the present period of guarantee which in the case of a large number of talukas means nearly 30 years. But when that time comes how will it be possible to discover which are these exact areas? and also how are they to be distinguished from those which have been converted to rice during the currency of the previous settlement which *exhypothesi* are to be exempted from extra assessment permanently? We have no record of these latter areas by means of survey and it would be impossible to trust the figures of the Crop Record which as I know from practical experience are exceedingly unreliable. Besides, the two class of areas would be mixed up together in the same field in inextricable confusion and it is difficult to see how they would be distinguished.

"I must confess that these difficulties seem to be insuperable. But supposing that it is possible to evade them, then there is no reason in principle why the conversions should not be assessed, though as already remarked it cannnot but be unfair to assess this class and to leave unassessed the conversion made under the protection of the present law. If, however, assessment is to be made, then I am strongly of opinion that the system should be that followed up to the present by which the lands converted are newly and permanently assessed at the time of revision settlement and that no attempt should be made to deal with each one individually on the principle of taxation after a number of years. To deal with each case individually would mean an enormous mass of correspondence together with calculations of cost, etc., and in fact it would probably be necessary to lay down that no conversion should be allowed without notice to the Mamlatdar.

"The examples given will, I venture to hope, illustrate the difficulties involved in a change in the present system and I am of opinion therefore that before any action can be taken it would be necessary to go into the whole case in great

	detail with reference to the different classes of 'improvement' and not to merely theoretical grounds."'
The PRESIDENT, District [Local] Board, Bijapur.	Approves of the principle that the improvements effected since the introduction of the first settlement should be exempted from assessment.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	Approves of the present practice of permanently exempting improvements from assessment, and suggests that they should not be taxed more at any period of time.
The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	States that the settlement should be permanent and the assessment should no further be increased.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.	Considers that at the present stage of agriculture when profits are not inducing, land improvement should be encouraged and should not be taxed.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	States that public opinion is strongly against taxing improvements in land, as it would be most discouraging and harmful to the improvement of agriculture and that they are against any proposal for taxing land on this score.
The PRESIDENT, District Local Board, Kanara.	In his opinion improvements effected since the introduction of first settlement should be permanently exempted from assessment.
The PRESIDENT, Taluka Local Board, Bijapur.	Approves of the present system of exempting improvements from assessment.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	In his opinion improvements should not be taxed.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	In his opinion the improvements effected since the introduction of the first settlement should be permanently exempted from assessment.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	States that as provided by the provisos to sections 106 and 107 of the Land Revenue Code, improvements ought to be permanently exempted from assessment.
A. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	Does not approve of the present system of exempting improvements from assessment. Observes:— "This is preeminently a matter for the legislature to decide. The land contributes to the profit resulting from the improvement as well as to the expenditure and labour of the occupant, and the State, as the owner of the land, is entitled to a share of the profit. It would not be expedient to exact this at once, and the occupant might be allowed to enjoy the full profit up to the revision settlement subsequent to the improvement and for 20 years thereafter."
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	In his opinion improvements should eventually be taxed. Observes that even in the case of improvements the occupier earns an unearned increment and he does not see why for ever he should escape taxation. Remarks that it would be difficult to say however when improvements should be taxed but considers that in average cases a period of 18 years would suffice.

The PRESIDENT, District Local Board, Kolaba.	Approves of the present practice of exempting improvements from assessment.
The SECRETARY, Non-Brahmin League, Belgaum.	In his opinion improvements effected at the cost of the holder should not be exempted from assessment permanently. Considers that they should be taxed after a period (sufficiently long for the holder to recoup himself for the expenditure he has incurred over improvements from the profits of land), which should not be less than 50 years after the improvements are effected.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Approves of the principle of exempting from taxation the improvements effected by the landholder out of his capital as it is now done in the Bombay Presidency.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	Approves that improvement at the expense of the holder should be exempt from assessment as hitherto and considers that no change appears desirable as it is likely to discourage the holders to effect improvements.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	In his opinion the improvements should be permanently exempted.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	In his opinion exemptions now allowed should continue as landlords expend much out of their pocket to improve lands in their occupation.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	In his opinion exemptions now allowed should continue, as landlords expend much out of their pockets to improve lands in their occupation.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	In his opinion improvements should never be taxed since they discourage intensive cultivation and improvements in agriculture in general.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	Approves of the present system of exempting improvements from assessment.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	In his opinion the existing practice of exempting improvements should be continued.

Question No. 19.—**Have you any other remarks or suggestions to make on the principles of assessment, the graduation of enhancements, the period of settlements and any other matter connected with these questions ?**

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	No remarks or suggestions to make.
K. B. JAN MAHAMADKHAN, Sind.	Suggests that the net profit of land should be fixed after full and detailed enquiry about the cost of cultivation from zamindars, many of whom now maintain reliable accounts about the same. Considers it also desirable that local advisory committee should be given to the Settlement Officer to work with him and to help him in all his indoor and outdoor duties.
The PRESIDENT, Taluka Local Board, Pano Akil.	No further remarks or suggestions to make.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	States that although under the Bombay Land Revenue Code improvements are permanently exempted from enhancement of assessment at the time of revision, the benefit of this provision of law is generally denied to the zamindars in Sind where rates are leviable according to modes of irrigation, that there is no detailed classification of land such as is carried out in the Presidency proper, and that improvements made by individual zamindars are never taken into consideration. States further that the construction of a well or a water course is considered as an improvement and that such an improvement should not be taxed, that in the Karachi taluka barani lands which pay Rs. 1-4-0 per acre are charged Rs. 3 per acre automatically according to the settlement, when a well or a channel taking off from a spring are constructed for the purpose of irrigation. Considers it desirable that these and some other defects in the method of making assessment in Sind as laid down in Special Circulars Nos. 18 and 34 should be removed. Observes :— "I may only give one important instance of other defects. The number of groups which are uniformly assessed at uniform rates varies from 2 to 4 in each taluka. But many survey numbers in each deh are inferior to other average survey numbers which are taken into consideration, in fixing the assessment. Such inferior survey numbers whose productivity is comparatively small pay the same rates of assessment as other average survey numbers, and this presses hard on the occupants of inferior survey numbers. It is desirable to remedy this serious defect in two ways. The Settlement Officer may either examine such survey numbers individually and allow some rebate on them, or such survey numbers may be placed in a lower group paying less rate of assessment. The result of this procedure will be that each deh will consist of survey numbers belonging to more than one of the groups sanctioned for the taluka. This will involve some more trouble to the Settlement Officer as

	well as the Jamabandi Officer, but it will be more equitable method of assessment than the one in vogue at present. No one can deny that the irrigable area of a taluka extending over several miles could be divided into only two to four uniform groups for the purpose of assessment rates without causing hardship to owners of poorer lands. I think the number of groups could well be raised to seven or eight, if detailed classification of survey number such as is made in the Presidency proper is impracticable in Sind. It will not be difficult to prescribe 7 or 8 scales of rates, one for each group, place a majority of survey numbers of uniform characteristics in each deh in one group and distribute the rest to such other groups for which they may be fitted."
SYED MAHOMED KAMILSHAH, President, Zamindars and Jaghirdars' Association, Tando Division.	(1) Complains that in grafting upon the zamindari tenure of Sind, the rayatwari system of the Presidency the Sind Officers and the Bombay Government have inflicted grievous wrongs on the zamindars ; (2) States that the next act of spoliation which the Bombay Government committed was when the Commissioner in Sind introduced what he called the Fallow Rules. (3) Another typical act of injustice is the policy of Government in regard to the remission of assessment. (4) Trusts that this Committee will be instrumental in righting the wrongs which for a number of years have troubled them.
The PRESIDENT, District Local Board, Larkana.	Suggests that the Settlement Officer while submitting his proposals regarding revision of rates should be mainly guided by and be bound to accept the figures of profits of agriculture supplied by zamindars who keep their accounts neatly and correctly.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	No remarks or suggestions to make.
The PRESIDENT, District Local Board, Hyderabad.	Would suggest the abolition of Fallow Rules altogether. Would also suggest that remissions should not be given except in very exceptional years when the crops in whole talukas have been a total failure on account of floods, etc., but this fact should be taken into consideration at the time of revision of settlement and assessments decreased proportionately.
The PRESIDENT, Taluka Local Board, Hyderabad.	No other remarks or suggestions to make.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	Suggests that the net profit of land should be fixed after full and detailed enquiry about the cost of cultivation from zamindars, many of whom now maintain reliable accounts about the same and that local advisory committee should be given to the Settlement Officer to work with him and to help him in all his indoor and outdoor duties.

Mr. UDHARAM SHEWAKRAM, Zamindar Moya, Hyderabad.	No other remarks or suggestions to make.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Remarks :— "The most equitable system of assessment is that based on the classification of survey numbers and not whole dehs, into groups. For this purpose it is necessary to examine the conditions of each survey number separately regarding the nature of the soil, its conveniences of water supply, etc., etc. In the area under the command of the Barrage in Sind water supply may perhaps be considered assured, but soil classification must require to be carefully investigated by properly qualified and expert officers."
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	No other remarks or suggestions to make.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	No other remarks or suggestions to make.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Khandkot.	His only suggestion is that rotation rules are very stiff and that they should be more lenient.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	No other remarks or suggestions to make.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	No other remarks or suggestions to make.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	Considers that permanent assessment should be assured to zamindars and then scientific plans introduced which they would easily accept.
The PRESIDENT, District Local Board, Sukkur.	No other remarks or suggestions to offer.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Suggests the following as alternative to Mr. Shivdasani's scheme of permanent settlement :— *Alternative Scheme.* "If a permanent and easily understood basis for the land revenue is to be sought it would, I suggest, be better to revert to the old Indian system and fix the share of the State at a definite fraction of the gross yield. Under most of the old settlements (*e.g.*, that of Todarmal under Akbar) the State's share was taken as one-third but the modern State could well be more generous and fix at it at one-fourth only. For some crops like sugarcane or high lift lands in irigation tracts where the expenses of cultivation are unusually heavy and the yield largely depends on such heavy expenses being incurred on manure, Persian wheels, or pumping engines, etc., a lower fraction, say one-sixth or even one-eighth could be equitably fixed, but all such would be special cases. The difficulty of ascertaining what such a fraction amounts to on the average and then translating it into currency is no greater than the difficulties of Mr. Shivdasani's scheme, which also

necessitates that 'the average gross produce of each field for the last 10 years should be ascertained.' Nor is it much greater than the present difficulty of ascertaining 'rental value' in a tract like, say, the most of Sind where cash rentals are either very few or wholly lacking.

It might be urged against it that the State would thus take its quarter share of the benefits arising from private improvements, but seeing that the landlords would on the other hand get their three quarter share in the benefits of public improvements there is no injustice to them involved. It would still be necessary to reascertain the gross yield—of which the State's fraction would be taken from time to time—but this need only be done as a rule once in a generation. The period I would suggest for such revision is 25 years. Twenty years is less than the average life of a generation and 30 years (the present presidency period) is too long in India, where with early marriages and the swift maturing and ageing of the population there are, on the average four generations to a century and not three only as in Western Europe.

There would need to be a proviso that the reascertaining of the average gross produce could be undertaken before the 25-year period expired if there had in the meanwhile been marked public improvements, such as new irrigation schemes, which were certain to considerably enhance the yield immediately; but on the other hand it could be laid down that in the absence of any public improvements (or *vice versa* any specific causes of deterioration such as failure of formerly existing irrigation, etc.) the previously ascertained 'average gross yield' would be confirmed again for another generation.

This 'gross yield' and consequently the State's share should be expressed in terms of produce for each kind of crop grown on the field, thus the land-holder would know for each crop he grew how many maunds or seers of grain or cotton or hay he had to pay. After this prices should be carefully and accurately ascertained for each tract—from actual sales, traders' books, etc., not casually and more or less arbitrarily as is too often the case in taluka offices at present; and they should be averaged and fixed not once in ten years as proposed by Mr. Shivdasani (such a period is too long and allows for the chances of too many fluctuations within it) but once every five years, *i.e.*, 4 times in the 25-year period. Abnormal years, *e.g.*, of famine or war panic, should of course be excluded and other years preceding or following them taken into account instead. These quinquennial price averages would be the basis of conversion of the previously assessed produce rents into cash. Enhancement owing to rise of prices (or, what is the same thing, fall in the value of the currency) could be limited to 25 per cent.=4 annas in the rupee, for any quinquennium and a further safeguard might be introduced by allowing any land-holder (or combined group of land-holders) whose 'produce-rents' would amount to a given and easily marketable minimum to elect, when the 'conversion

	prices' for the next quinquennium were published, to pay, for that quinquennium, in produce instead, to be delivered by him at the nearest market or other convenient local centre fixed by Government. Any one so electing would have to give specific delivery of the quantities due from him throughout the five years, or on failure to pay the higest price quoted in the local markets, for such quantities as he failed to deliver. Also in collecting the price statistics wholesale prices only should be taken for those months of the year during which crops are, in the normal course, actually available with the landholders and cultivators and are being sold by them to the dealers neglecting any subsequent variations when the stocks have usually all passed into the hands of merchants."
Mr. GULMAHOMED ABDUR REHMAN, Esq., Deputy Director of Agriculture, Sind.	No other remarks or suggestions to make.
Mr. HIRANAND KHEMSING of Hyderabad.	Makes suggestions regarding the curtailment of the powers of the Commissioner in Sind.
K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin.	No other remarks or suggestions to make.
The PRESIDENT, District Local Board, Thar Parkar.	No other remarks or suggestions to offer.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.	Is of opinion that the principles of assessment should be maintained. Observes that other systems, such as cropshare, fluctuating each year, may, in theory, be more equitable, but the difficulty is to work them. Remarks that the present system is given elasticity by the Rules for Suspension and Remission in years when the crop wholly or partly fails, that these Rules are now well understood by all cultivators and may, if necessary, be embodied as an integral part of the assessment law.
The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).	No other remarks or suggestions to make.
The PRESIDENT, District Local Board, Panch Mahals.	No other remarks or suggestions to make.
The PRESIDENT, Inamdars' and Talukdars' Association, Panch Mahals.	Suggests that the rate of interest charged by Government on loans to cultivators be reduced to four per cent. in order to encourage them in agricultural improvements. In his opinion the system of recovering land revenue by the existing periods of instalments is not fair and would therefore propose to change the period of the first instalment of 5th to 15th January to 5th to 15th February.
The PRESIDENT, Taluka Local Board, Anand (Kaira).	In his opinion there should be permanent settlement once for all.

A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.	In his opinion it would not be fair to base the land revenue payable by the small cultivating owner, on the rents which non-cultivating landlords can screw out of their tenants. Would suggest that— "(1) The distribution of land revenue over different occupants in homogeneous areas should be based rather on real rent than on gross produce. "(2) On the whole, revenue should be based on a graduated scale, a larger proportion being recovered where rents are high. "(3) In calculating real rents for the purpose of comparing conditions in tracts of a different character, the general standard of living of the cultivating classes should be taken into consideration."
J. W. SMYTH, Esq., I.C.S., Collector of Kaira.	No other remarks or suggestions to make.
R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).	No other remarks or suggestions to make.
Mr. V. B. MARDHEKAR, Collector of Broach.	No other remarks or suggestions to make.
The THAKOR SAHEB of Amod, Broach ..	Suggests that the methods employed at the first surveys should be followed, but that the work should be entrusted to an expert establishment which should be above reproach.
The THAKOR SAHEB of Kerwada, Broach.	No other remarks or suggestions to make.
The PRESIDENT, District Local Board, Broach.	No other remarks or suggestions to make.
R. B. A. U. Malji, Broach ..	No other remarks or suggestions to make.
Sardar R. B. MOTILAL CHUNILAL, Broach ..	No other remarks or suggestions to make.
Mr. S. M. BHARUCHA, Collector of Thana.	No other remarks or suggestions to make.
The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).	Suggests that where villagers build houses on agricultural land outside the village site but close to it on account of the shortage of sites within it no enhanced rate should be levied.
The PRESIDENT, Taluka Local Board, Mahim (Thana).	Submits that as the present taxation of land revenue has reached its maximum limit, there should be no increase in the rate of assessment any more, and suggests that the land revenue should be made permanent.
W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals.	No other remarks or suggestions to make.

The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).	In his opinion the enhancement should be graduated as follows :— 10 per cent. for the first two years ; 20 per cent. for the next three years, the whole after that period. States that there is no plausible reason why persons carrying on the industry of agriculture should be taxed even though their income from that industry may not be sufficient to sustain them for a quarter of a year, while those carrying on other industries are not touched at all unless their income reaches the minimum limit of Rs. 2,000 a year. Remarks that the existing taxation system is thus not based on any table scientific and equitable basis.
The PRESIDENT, Taluka Local Board, Shahapur (Thana).	States that the Board considers that the assessment should be based on the crop yield of land and the value of land, and that it is quite essential to take into account the present rate of interest while fixing the rental value. Adds that it is of opinion that it would not be advisable to make any enhancement in assessment in future.
Mr. F. A. O. REBELLO, late Deputy Accountant General, Bombay.	Is of opinion that the procedure of taxing land should be gradually assimilated to that of income-tax.
The PRESIDENT, District Local Board, Bombay Suburban District.	Is of opinion that the procedure of taxing land should be gradually assimilated to that of income-tax.
The PRESIDENT, Taluka Local Board, Bhiwndi (Thana).	States that the Board proposes permanent assessment owing to the present condition of agriculture in the Thana District.
The PRESIDENT, Taluka Local Board, Dahanu (Thana).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Wada (Thana).	States that in the opinion of the Board, a permanent land revenue assessment system should be introduced.
Mr. M. D. PATEL on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad).	States that at the time of the recent revision settlement of South-Daskroi taluka, most of the villages which were in the fourth class at the time of the original survey were transferred to the second class and therefore requests that they should be put in their original class. States further that the present settlement has created a great complication so much so that a higher rate applies to *kyari* land than *jirayat* land. Suggests that *kyari* numbers should be given every year the same concessions as are given in the case of the rain-fed lands and Himayat lands.
Mr. R. B. PATEL, late Director of Agriculture, Baroda.	No other remarks or suggestions to make.
The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).	Suggests that some very definite and unfailing safeguards be provided to spare progressive agriculturists from new taxation. Urges that the last settlement should be final and it should be declared permanent. Desires that if Government are not disposed to make the settlement a permanent one it would be highly to the interest of the people and the State that a minimum period of 60 years should be fixed.

The PRESIDENT, Taluka Local Board, North-Salsette (Thana).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	Is of opinion that the actual average natural productivity and net profits of agricultural land is the only fair and correct basis on which the assessment of agricultural land should be based. Observes that the present system of assessment on the classification of soil according to its composition and also their productive capacity is not based on any sound and definite principles, and is quite unsatisfactory and unreasonable. Remarks that the system adopted by Government for the purposes of revision does not possess any solid, practical and reliable features which should form safe datas to go upon for such purposes. Suggests therefore that the present system of revising assessment may now be given up and a system based on net profits of agriculture and the actual average productivity of land should be adopted in its stead.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	States that the Association makes the following proposals :— (1) That Government should at once give effect to the Joint Parliamentary Committee's recommendations contained in paragraph 11 of their report ; (2) The provisions of the Land Revenue Code for-forfeitures of land on failure of payments of land revenue are most unsatisfactory and they consider it necessary to revise the law on the subject ; (3) The "new tenure" created by Bombay Act VI of 1901 should be removed from the Statute at the earliest opportunity ; (4) A landlord building on his holding for the purpose of permanently residing there or even for industrial occupation should not be charged anything beyond the usual assessment. (5) Government should amend section 40 of the Land Revenue Code in such a way as to do away with all Government rights to trees reserved thereunder.
The PRESIDENT, Agricultural Association, Anand (Kaira).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	No remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	In his opinion no modification in the existing system of assessment seems necessary.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	Suggests that enhancements of assessment should be gradual.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	Suggests that the principles of assessment should be so clearly laid out that they would definitely exclude any suggestion as to Government ownership of land or profiteering on their part.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.	Makes the following observations : —"I wish to emphasise the fact that assessment is not levied on the profits of agriculture direct, but is a share taken of the rental value. Rent like all other expenses of agriculture ultimately is paid out of the profits of agriculture, but the mere existence of rent shows that these profits are sufficient to pay both rent and the other expenses and still support the cultivator. Otherwise land would go out of cultivation. By fixing assessment on the basis of rent we avoid taxing the cultivator at all unless he is also the owner of land. The present system is therefore far more accurate as well as more equitable than any system based on a rough estimate of the profits of cultivation".
MR. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	Remarks that the legislature will be the ultimate authority in fixing and enhancing land assessment and the predominant factor in the legislature will always be the cultivating and landholding classes, that if the legislature does not fix a definite proportion of the profits of agriculture as State dues, in the long run, an agrarian movement will arise and the country will have to face it.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	No other remarks to make excepting those referred to in reply to question No. 13.
The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).	No other remarks or suggestions to make.
SARDAR K. V. JOSHI, Retired Deputy Collector, Ahmednagar.	No other remarks or suggestions to make.
The PRESIDENT, District Local Board, East Khandesh.	Suggests that the poor cultivating owners technically called cultivating landlords should always be distinguished from the rich non-cultivating landlords, and in assessing lands effort should be made to leave to the poor cultivating owners a greater margin of profit in order to give them opportunities to gradually improve their standard of living.
C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	No other remarks or suggestions to make.
The PRESIDENT, District Local Board, Sholapur.	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	Suggests that the assessments of districts that are generally famine stricken should be revised and decreased.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	No other remarks or suggestions to make.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	Observes that the item of expenditure was ignored at the time of settlement, and suggests that it should be taken into account.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	In his opinion a short Manual for the guidance of Settlement Officers is required to ensure that sound and uniform methods of enquiry are adopted by them.

The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).	Requests that in fixing assessments, Government may take into consideration rule No. 30 under Act No. 1 of 1865, clause No. 21 of the Joint Rules, and rule No. 21 in the list accompanying M. Circular No. 42 of 1855 issued by the Collector of Khandesh.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	No other remarks or suggestions to make.
J. R. HOOD, Esq., I.C.S., Collector of Sholapur.	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Haveli (Poona).	No other remarks or suggestions to make.
Mr. A. O. KOREISHI, Collector of West Khandesh.	No other remarks or suggestions to make.
The PRESIDENT, District Local Board, West Khandesh.	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Shahada (West Khandesh).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Dhulia (W. K.).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh).	Makes the following suggestions :— (1) there should be advisory committee for each taluka or district at the time of revision consisting of official and non-official menbers of the area ; (2) in case of famines, total or partial, there should be remissions instead of suspensions, in proportion to the average failure of crop ; (3) at the time of annewari there should be a voice to the representative of the village panchayat if any, or to any non-official member of the village.
The PRESIDENT, Taluka Local Board, Malsiras (Sholapur).	Suggests that assessment may be levied in kind and not in cash.
The PRESIDENT, District Local Board, Nasik.	No other remarks or suggestions to make.
The MANAGING DIRECTOR, Central Agricultural Institute, Poona.	States that a combination of the rayatwari assessment with a permanent settlement is the essence of his proposals. Suggests that assessment being regarded as a tax on agricultural incomes, should be levied on the same principles as appertain to the income-tax.
The PRESIDENT, Agricultural Association, Baramati (Poona).	In his opinion there should be a permanent settlement of assessment, that the present assessment should be made permanent at least for 99 years, that if revision of assessment is to be made it should be made after 99 years, but that if at all it is to be made after 30 years, the increase in assessments should not be more than 10 per cent.
The PRESIDENT, Taluka Local Board, Bhimthadi (Poona).	Suggests :— (1) That the value of land and the profits derivable therefrom should be taken as the basis of fixing land assessment.

	(2) That the present rates of assessment, as fixed after revision, may be made permanent, changeable only at least after a period of 99 years. (3) That no distinction should be made between a tenant and a landowner as far as their capacity for fixing the land assessment is concerned.
The PRESIDENT, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh).	States that the cultivating classes have become so poor that unless Government come to their rescue, they will be broken down out of measure. To avoid this future calamity, he suggests that Government should bestow more and special care on the cultivating classes and relieve them from the top-heavy burden of taxation.
The PRESIDENT, Taluka Local Board, Sholapur.	Suggests that permanent settlement should be made and that too immediately, and not in kind, but in money value as at present.
The PRESIDENT, Taluka Local Board, Sirur (Poona).	No other remarks or suggstions to offer.
The PRESIDENT, Agricultural Association, Junnar (Poona).	No other remarks or suggestions to make.
The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W. K.)	In his opinion— (1) land revenue must be considered to be a tax and not rent, (2) there should be annewari village committees to give advice for annewari. (3) the rules regarding the grant of supensions and remissions of land revenue in a year of famine or scarcity require improvements, (4) suspensions ought wholly to go and remissions should be given in the very first instance according to the prescribed scale, (5) the whole system of land revenue should be made to respond to public opinion and be controlled by Legislative Council.
The PRESIDENT, Taluka Local Board, Karmala (Sholapur).	No other remarks or suggestions to offer.
The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).	Suggests that :— (1) The principles of revising assessment should be based on the total produce. (2) The scale of enhancement in assessment should also be on the basis of the total produce. (3) The assessment to be levied on the total produce should correspond to the wants of the rayats. (4) As the present assessment is burdensome to agriculturists, it should be reduced at least by $\frac{1}{4}$th.
The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).	No other remarks or suggestions to make.
G. MONTEATH, Esq., I.C.S., Collector of Poona.	No other remarks or suggestions to make.
	SOUTHERN DIVISION.
R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.	No other remarks or suggestions to offer.

The PRESIDENT, Taluka Local Board, Deogad (Ratnagiri).	Suggests that the tendency of labour to overflood in non-agricultural work should be checked by affording better facilities for them in agriculture.
The PRESIDENT, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri.	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Parasgad (Belgaum).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).	Suggests that there should be— (1) a low tax, (2) slight enhancement on prosperity, (3) the period of settlement long, *i.e.*, 50 years, (4) taxes for fiscal purposes only, and people owners of land.
Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.	No other remarks or suggestions to make.
The SECRETARY, Inamdars and Watandars' Association, Dharwar.	No other remarks or suggestions to make.
R. G. GORDON, Esq., I.C.S., Collector of Bijapur.	Remarks :— "I have nothing more to say about the principles of assessment but I should like to refer to what appears to be the need for far more economic inquiry as to the actual incidence of the assessment and its economic effect. There is in the record of rights a vast amount of material which however is only dealt with spasmodically at the time of individual settlements of talukas which mean that they lie unregarded in the case of those districts where the period of settlement is over. I admit the difficulties, but the preparation of more statistical data on the lines of those adopted by Dr. Mann in his inquiry into the economics of an Indian village in the Poona District would be very useful. It would probably necessitate special duty for this purpose, but it seems very desirable that investigations of this kind should be widely undertaken. "Another point of a somewhat different nature is the need for spreading a knowledge of the principles and practice of the system of settlement in general among the educated public. From the replies received from local people to this questionnaire as well as from the debates in Council and Mr. Shivadasani's memorandum it is clear that there is the most appalling ignorance among the educated public as to the most elementary points about the system and there can be no doubt that this ignorance constitutes a serious political danger in present circumstances. The Survey and Settlement Manual does contain a statement of the history and principles, but it is now out of print and is in any case rather too detailed for ordinary consumption. What is wanted, I think, is a summary of the history for popular consumption, dwelling on the main points and giving a Bibliography so that inquirers can proceed further".
The PRESIDENT, District Local Board, Bijapur.	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).	Suggests that there should be an annewari committee in each village.

The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).	Suggests that the principle for the State ought to be to claim a certain revenue from the lands in this country, that such revenue should be based on the actual produce of the land according to the scheme laid down by Mr. Shivdasani, and that Government need not interfere with the relations between landlords and tenants.
Mr. S. S. SALIMATH, Deputy Director of Agriculture, S. D.	Suggests that a committee should be appointed to define the methods of arriving at agricultural profits on which the basis of assessment should exist.
R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.	States that they whole heartedly support the scheme of permanent settlement; intimates that the rate of assessment per acre of land in Kanara is, excluding certain districts in Gujarat, the highest in the Presidency, and suggests that it may be made permanent on condition that the forest privileges enjoyed from time immemorial should be conceded to them as they were in 1880.
The PRESIDENT, District Local Board, Kanara.	States that it appears reasonable that assessment of land is to be revised every fifty years to meet the exigencies of State. Suggests that there should be no changes in the rules of the forest privileges hitherto enjoyed by the people.
The PRESIDENT, Taluka Local Board, Bijapur.	No other remarks or suggestions to make.
J. MONTEATH, Esq., I.C.S., Collector of Dharwar.	Suggests that, to avoid misconception, the various considerations on which a Settlement Officer is bound by executive order to act as general principles might be legalised.
The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).	No other remarks or suggestions to offer.
The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).	Suggests that the present settlement of the district should be made permanent.
A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.	Makes the following remarks :— "If as suggested in my answer to question 13, only one limit is retained and that a pretty high one, the recovery of the enhanced assessment at revisions ought to be graduated more than it is at present. This is a matter that has already been referred to in the discussions regarding the abolition of these limits."
J. ABBOTT, Esq., I.C.S., Collector of Kolaba.	Proposes that all restrictions which hinder a proper grouping should be abolished, *viz.*, those imposing a maximum to the group or taluka increase. As for the existing rules fixing a maximum percentage increase for an individual holding or village, he thinks that it is correlate of the question of the introduction of revised rates by gradation and again of that of the duration of a settlement. Would advocate the removal of restriction as to a definite period of settlement. In particular, he would make the length of the 'period' proportionate to the enhancement made of the rates of assessment and has no cause to raise objection to the existing rules.

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The PRESIDENT, District Local Board, Kolaba.	Suggests that the Settlement Officer while making inquiries about revision proposals should actually see at least 50 per cent. of the kabulayats passed by tenants to landlords during the period of 10 years previous to revision in order to calculate the rental value of the lands in a village.
The SECRETARY, Deccan Non-Brahmin League, Belgaum.	Suggests that if every revision is to take place every 40 or 50 years, the graduation of enhancement should be 10 per cent.
The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).	Considers that it is high time for the permanent settlement being introduced in the Presidency proper.
The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Roha (Kolaba).	Suggests that permanent settlement should be introduced.
The PRESIDENT, Taluka Development Association, Indi (Bijapur).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Indi (Bijapur).	No other remarks or suggestions to make.
The PRESIDENT, Taluka Local Board, Badami (Bijapur).	No other remarks or suggestions to make.
H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.	No other remarks or suggestions to make.
The HONORARY SECRETARY, District Agricultural Association, Dharwar.	No other remarks or suggestions to make.

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